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SESSIONAL PAPERS

VOL. LVI—PART II

FIRST SESSION

OF THE

SIXTEENTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO

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SESSION 1924

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No. 58 Report of the Agricultural Development Board for the year 1923. Presented to the Legislature, March 13th, 1924. *Printed.*

No. 59 Report of the Ontario Athletic Commission and of the Auditor thereof, for the year 1923. Presented to the Legislature, February 22nd, 1924. *Not Printed.*

No. 60 Report of the Commission under the Extra-mural Employment of Sentenced Persons Act, for the year 1923. Presented to the Legislature, March 3rd, 1924. *Printed.*

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No. 63 Return to an Order of the House of February 22nd, 1924, that there be laid before House a Return showing (*a*) all correspondence between the Government, or any Member of it and Mr. J. G. Ramsden since the 15th of July last and (*b*) for a similar return of all correspondence (if any) since the said date between the Hydro-Electric Power Commission of Ontario or the Chairman thereof and Mr. J. G. Ramsden. Presented to the Legislature, March 17th, 1924. *Mr. Raney. Not Printed.*

No. 64 Report of the Department of Public Highways for the year 1923. Presented to the Legislature, March 18th, 1924. *Not Printed.*

No. 65 Report of the Mothers' Allowance Commission for the year 1922-23. Presented to the Legislature, March 24th, 1924. *Printed.*

No. 66 Report of the Civil Service Commission for the year 1923. Presented to the Legislature, March 26th, 1924. *Not Printed.*

No. 67 Statement of Distribution of the Statutes for 1923. Presented to the Legislature, March 31st, 1924. *Not Printed.*

No. 68 Return to an Order of the House, dated 14th March, 1924, That there be laid before this House, a Return of all correspondence and papers relative to the appointment of the following inspectors under the Ontario Temperance Act: W. W. Forsythe, L. W. Roach, E. E. Orser, J. H. Bell, F. A. Jennings, James A. Costello. Presented to the Legislature, April 4th, 1924. *Mr. Raney. Not Printed.*

No. 69 Return to an Order of the House, dated 14th March, 1924, That there be laid before this House, a Return of copies of: 1. All correspondence between the present Government, or any member thereof, and A. E. Browning, K.C., lately Deputy Attorney-General of the Province of Saskatchewan. 2. All correspondence between the Attorney-General in the late Government and Mr. Browning. Presented to the Legislature, April 4th, 1924. *Mr. Raney. Not Printed.*

No. 70 Return to an Order of the House, dated 2nd April, 1924, That there be laid before this House, a Return of copies of all correspondence relative to a provincial loan or loans placed during the fiscal year ending 31st of October, 1919, with or through the Home Bank of Canada or any officer thereof. Presented to the Legislature, April 4th, 1924. *Mr. Lethbridge. Not Printed.*

No. 71 Return to an Order of the House of the Eleventh day of April, 1924, that there be laid before the House a Return, showing in detail (by Counties) the Estates from which Succession Duties came in the fiscal year ending October 31st, 1923. *Mr. Raney.* Presented to the Legislature, April 17th, 1924. *Not Printed.*

No. 72 Report on the Adoption Act, 1921, for the year 1923. Presented to the Legislature, April 17th, 1924. *Not Printed.*

No. 73 Return to an Order of the House of the 22nd day of February, 1924, that there be laid before the House a Return showing:—1. The number of motor vehicles purchased by the Government in each year since the first of such purchasing, giving (*a*) the name of each vehicle; (*b*) the price paid for the same; (*c*) the date of purchase; (*d*) the name of the person for whom purchased or who used the same; (*e*) the uses to which the same are put; and (*f*) the ultimate disposition of the motor vehicle. 2. The names of the chauffeurs appointed by the Province of Ontario since the first such employment, showing in each case (*a*) the duties of the chauffeur; (*b*) the hours of labour; (*c*) the salary paid to him; and (*d*) the amount allowed to him, in each year, for personal expenses. Presented to the Legislature, April 17th, 1924. *Mr. Jamieson (Grey). Not Printed.*

REPORT

OF THE

Minister of Lands and Forests

OF THE

PROVINCE OF ONTARIO

For the Year Ending 31st October

1923

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
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Report of the Minister of Lands and Forests of the Province of Ontario

For the Year Ending 31st October, 1923.

To His Honour the Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

In accordance with the provisions of the Public Lands Act I have the honour to submit for the information of Your Honour and the Legislative Assembly a report for the fiscal year ending the 31st day of October, 1923, covering the operations of the various services under the jurisdiction of the Department of Lands and Forests.

The services are so different and the operations under them so diversified that my preface must of necessity be rather general, the treatment of each being more exhaustively dealt with under its special appendix.

Lands.

During the past year the interest of the prospective settler has been manifested by the large number of inquiries made from different sources and requests for information relative to the attractive features of homestead land in the arable sections of the Crown domain. In actual land transactions in the way of entries for free grant locations there has been a slight decrease compared with last year, but in sales of lots for settlement purposes the yearly average has been maintained.

Ever-increasing interest is taken in the Great Clay Belt where the opportunities of hewing out and making permanent real homes are presented. The alluring features of this great tableland, with its ready supply of pulpwood to tide over the settler in his pioneer years, and its richness of soil, have considerably encouraged active settlement. A recent official tour of Northern Ontario revealed the extensive areas cleared and brought under cultivation within recent years and the vigorous efforts of individual settlers, who are generously treated by the building of roads, seed-grain supplies and advances in the way of Government loans on easy terms. The general demand of the newer sections is more roads and when reasonable assurances are granted that such will be forthcoming the settlers' hopes are continued and their efforts furthered in the way of formulating plans for encouraging friends to settle near by and thus develop community life.

Sales of lots in Government Town Plots showed a substantial increase over the preceding year, a noticeable example being at Kapuskasing on the Transcontinental Railway, where a thriving centre is now firmly established as was predicted in 1917. A large up-to-date pulpmill is being operated by the Spruce Falls Company. The land contiguous to the town is practically all occupied by actual settlers, much of it being well cleared and extensively utilized, one settler practically within the town limits having, in addition to his substantial clearing,

a large number of cattle, an important dairy industry and, above all, unbounded confidence in the agricultural future of the section. This successful settler is one of its original soldier settlers of the Farm Colony, whose faith in the North's potentiality and persistence in the trying years have been amply rewarded.

A contemplated paper mill and a further development of the pulp industry at this point assure a larger community and a local market for the settlers' products. This situation is but typical of other points in the Great North.

While the appalling fire of October, 1922, that ravaged an extensive area in the fine farming section of the Southern Clay Belt traversed by the Temiskaming and Northern Ontario Railway, resulted in severe losses, the sufferers, through well directed Government and other organized effort, are rapidly recovering. The fire-swept centres are fast rising from the ruins of but a year ago and the substantial building programme already carried out with the projects under way indicates clearly the indomitable energy of the people and their unending faith in Greater Ontario.

Clergy.

Under this heading the sum of but $134 was received on old sales. This source of revenue has been practically exhausted as nearly all old sales have been cleared up.

Common School.

The sum of $1,418.89 was realized from this source, but this was all on account of the payment of long-standing arrears.

Grammar School.

An occasional sale made in years gone by is consummated by the occupant of land paying up and acquiring patent. An amount of $196 was collected in this class.

University.

Lands set apart for the support of the University were sold to the extent of 3,163 acres, for $1,806.89.

Crown.

Agricultural and Townsites revenue amounted to $107,900.26 while lands leased for various purposes brought a return of $87,632.01. The total area sold and leased comprised 154,018.94 acres.

Free Grants.

No additional free grant land has been opened recently, consequently the suitable areas are becoming considerably less each year. In the area of land located during the year a decrease is shown, a total number of 718 persons selecting land as compared with 1,013 last year. During the same period, however, 113 parties purchased a total area of 5,757 acres adjacent to their homesteads. A total area of 90,143 acres was located to new applicants and 54,349½ acres were patented to 411 settlers who completed their clearing and cultivation during the past 12 months.

For various reasons it is expedient in some cases for settlers to exchange lots or assign to other settlers and make new and more suitable selections. To enable more satisfactory settlement in this respect, 225 settlers assigned their holdings covering 28,080 acres.

Purchased Lands.

There has been a very marked increase in the area sold during the year, from 121,817 acres last year to 138,130 acres. The number of settlers in sale territory continued to increase last year, reaching 978, while the previous year 894 settlers purchased land.

As a result of continued and systematic inspections the speculator is being eliminated, and the settler encouraged in completing settlement. It was necessary to cancel only 355 sales during the year, which is about one-third the number cancelled in 1922. Compared also with the previous year, when 140,775 acres were cancelled, it was necessary to cancel only 52,273 acres, while the increase in patents is 143, the total number being 471. This improved condition of affairs not only affects local conditions but very materially assists municipal organizations and community life generally.

Ranching Lands.

The ranching industry is somewhat on the increase. Last season was exceptionally dry with the result that sufficient winter fodder in some instances was not produced. More careful selections of grazing areas are being made of land which is naturally well watered. The sheep-raising industry is being continued, a very substantial herd being now ranched north of Cochrane on the T. & N. O. Ry. extension.

Fur-farming is also on the increase and considerable marsh areas are being acquired, particularly for the protection and propagation of muskrats. The areas leased are as follows:

Ranching	3,570 acres.
Fur farming	26,104 acres.

Military Grants.

Under Act 1 Edward VII, Cap. 6, and amendments thereto, there have been issued 13,998 Military Certificates.

As a result of legislation last year, limiting the time in which to locate to the 30th April, 1923, a larger percentage of the outstanding certificates have been located or surrendered to the Crown.

There were 21 certificates surrendered to the Crown for the $50 commutation money. The small number thus surrendered is accounted for by the fact that the land is worth more than the cash value of the certificate.

During the year 273 certificates have been located on 41,823 acres, making a total of 8,686 certificates actually located on land.

There were 480 acres purchased by three certificates being applied in payment thereof, making a total of 806 certificates which have been thus applied on land.

Of the locations already made under certificates 220 were covered by patents issued during the year, making a total of 7,750 which have been thus disposed of by the Department.

A large area, 15,752 acres, which had been located to 100 veterans who neglected to perform settlement duties within the time required by the Act, was cancelled and the land redeemed by the Crown.

The total number of certificates that have therefore been disposed of is 12,802, leaving 1,196 that are still outstanding.

Accruals and Collections.

The total accruals for the year's timber and pulpwood operations totalled $3,708,410.23, although the entire revenue of the Department amounted to only $2,693,421.14, or about one and three-quarter million dollars less than the preceding year, this being partly due, it is believed, to the inability of certain lumber firms to liquidate their assets covering the season's cut until it was too late to remit before the end of the fiscal year and also to the closing of the collecting year on time and not extending it into the following month as was the practice within recent years.

It must also be borne in mind that included in the 1922 revenue was over $420,000 paid in by Shevlin-Clarke Co. in settlement of the legal action the then Government had taken against the Company.

The sale of Agricultural Lands and Townsites with Crown Leases, including Provincial Parks, etc., amounted to $209,535.85; Casual Fees $1,858.41; Refund Items $96,595.44. From the Woods and Forests the Revenue was $2,385,431.44, made up of the following items: Bonus $931,013.87; Timber Dues $1,152,068.90; Ground Rent $97,545.08; Transfer Fees $7,915.15; Fire Protection $196,888.44. (See Appendix No. 4, page 24.)

It should be pointed out that timber dues outstanding at the end of the year amounted to $2,561,405.88, in addition to $154,804.85 for ground rent and fire charges, and as the bush operations for the ensuing season are expected to be equally as large as during the last it is confidently predicted that the revenue column will be considerably enlarged next year. While the uncollected revenue from timber operations may be regarded as high it must be remembered that the Crown holds as collateral at the end of the year, in the form of cash deposits alone, some $1,979,121.20, without regard to additional protection in the form of personal and Guarantee Company bonds.

Disbursements.

The total expenditure, less Civil Government, of the Department for all services (exclusive of those rendered under the Northern and North-Western Ontario Development Acts, for which see Appendices Nos. 40 and 41), was $3,621,233.95. Some of the more important items were: Crown Lands Agents' Salaries and Disbursements $23,437.99; Homestead Inspectors $27,032.24; Crown Timber Agents $42,873.05; Fire Ranging $1,067,202.22; Forest Ranging and Measurement of Timber $487,046.91; Reforestation $214,547.12; Algonquin Provincial Park $46,747.67; Quetico Provincial Park $10,870.55; Rondeau Provincial Park $14,377.72; Surveys $168,277.80; Colonization Roads $827,855.98 Commissions re Sundry Investigations $28,518.90; Litigation of Constitutional and Other Questions $18,047.93; Special Warrants $424,387.02; Clearing Townsites and Removing Fire Hazards $99,896.73. (Additional details are found in Appendix No. 6.)

The entire expenditure for the year ending 31st October, 1922, as set out in the Public Accounts for that year, was $4,649,622.28 for all services operated and controlled by the Department of Lands and Forests, while the Expenditure for the year just closed on 31st October, 1923, is slightly over seven million dollars, or a total increase in round figures of $2,405,000.

This increase is made up as follows, round figures being used in each case:

Outside Service and Surveys	$ 715,000
Colonization Roads	156,000
Northern Development Branch Statutory Expenditures	1,188,000
Special Warrants	346,000

$715,000—*Outside Service and Surveys.*

Over 50 per cent. of this increase is due to an extension to the Fire-ranging Vote. During the past year the timbered areas of the Province were visited by unprecedented fires and the entire outside fire organization had to be largely augmented and special provision made to meet emergent conditions and unexpected demands were thereby made upon the Crown.

Forest-ranging: Over 25 per cent. of the increase is due to the additional expenses involved in paying the scalers, all of whom are now appointed and supervised by and under the direct control of the Government represented by the Department. But while this increase is shown the fact remains that a large percentage—over half—of this money ultimately comes back as revenue to the Crown, because under the system obtaining the timber operators in some instances return the full 100 per cent. and in others 50 per cent., according to contract, of the scalers' expenses to the Crown.

Clearing townsites of fire hazards accounts for $90,000. Surveys of townships, the running of meridian lines, etc., required $13,000 beyond last year.

Reforestation cost over $60,000 beyond the previous year, this being due to the adding of two new forest stations and properly equipping them, and also enlarging by several millions the nursery stock of the forest station at Norfolk.

$156,000—*Colonization Roads.*

Increased requests for direct and by-law grants for colonization roads to provide for the township needs required over $150,000 in excess of the year 1922.

$1,188,000—*Northern Development Branch.*

This by far is the biggest increase in the expenditure under the jurisdiction of the Department of Lands and Forests it being provided for by Statutory enactment, the Government enactment being the Northern and Northwestern Development Act. This additional amount was devoted to the building of new trunk and lateral roads, making permanent improvements to old ones—the putting in of culverts, and the general supervision of roads in the north country; persistent and insistent demands emanating from the newer sections were emphasized by reference to the extensive expenditures on the public highways in old Ontario and to the claims that older Ontario was being more favoured than the newer part; the encouragement of settlement, the promotion of industry and the general desire to link up the various settled portions in the North with connecting roads, prompted, no doubt, the added expenditure in the road items. In addition to the increased expenditure on roads generous relief was granted to the settlers in the way of supplying seed and furnishing necessaries subsequent to the great fire in the fall of 1922. This catastrophe increased the expenditure under the heading of assistance to settlers, which is included in the Northern Development expenditure, by over $275,000. Farm implements have been purchased and supplied to the fire sufferers on standing collateral.

$346,000—*Special Warrants.*

The increase in Special Warrants of over $300,000 is more than accounted for by a Special Warrant of $400,000 having been passed as the result of a surrender from and a treaty with the Mississauga and Chippewa Indians covering some 21,000 square miles in the northern part of old Ontario, to which area the Indians claimed title, no surrender ever having been made to the Crown. Under a special agreement made in May, 1923, between the Provincial and

Dominion Governments a Commission was appointed and empowered to get surrenders and execute Treaties, which has been done on the basis of a compensation of $500,000, of which $100,000 is yet to be paid.

Bush Operations.

Logging: Evidences of an improved tone in the lumber market, following the somewhat pessimistic outlook in 1921 and part of 1922, and of an assurance that dealers contemplate a continued demand for building material are reflected in the bush operations during the past season.

The output of pine, the basic log timber from Crown Lands for sawlogs, boom and dimension timber, approximated 325,000,000 feet B.M., or over 75,000,000 feet B.M. more than the previous year, while sawlog timber, other than pine, was cut to the extent of 50,000,000 feet B.M., possibly 13 per cent. less than the preceding season. A considerable increase is recorded in the cut for piling purposes.

Pulpwood to the extent of over 400,000 cords was cut from Crown Lands during the last fiscal year as against less than 300,000 cords for 1922. In addition over 200,000 cords were cut free of dues, this coming from settlers' lands.

Pulpwood Industry.

New mills opened at Kenora, where the Backus Company have an installed daily capacity of eighty tons, and at Kapuskasing, where the Spruce Falls Company are producing seventy-five tons pulp daily. At Kenora a paper mill is being built to be operated in connection with the pulp mill, while at Kapuskasing the Company is contemplating the erection of a paper mill.

Operations are under way at Fort William towards the erection of pulp and paper mills by the Great Lakes Company, while extensions have been made on the plant at Nepigon formerly held by the Nepigon Fibre Company but now controlled by Guaranty Investment Corporation, Limited, who will reopen the mill on a sixty-ton daily capacity basis.

The completion of the new mills at Fort William and Nepigon and the determined efforts of the Fort William Pulp and Paper Company, the Thunder Bay Company and Provincial Paper Mills at Port Arthur, to continue operations to their limit, assure a permanency to the pulpwood industry at the head of the Great Lakes and makes certain a ready market in the near future for the full development of the great hydro power at Cameron Falls on the Nepigon River.

A new and important pulpwood industry is being projected by the Continental Wood Products, Limited, at Elsas, on the Canadian National Railway, some two hundred miles west of Sudbury, where the Company are obliged to erect a kraft-mill, which will consume, not only spruce and balsam but much of the poplar, tamarac, jackpine, etc., hitherto unmarketable. A large sawmill is now in operation and the pulp plant will probably be completed by the end of the year 1924, as the site has been selected and plans put under way for the starting of construction in the spring of 1924.

The establishing of this industry is in pursuance of an agreement made between the Crown and the Company on the 10th July, 1923, as the result of the purchase by the Company under public competition of an area of 1,049 square miles, situated in the watershed of the Trout and Chapleau Rivers in the Districts of Sudbury and Algoma. A 75 ton kraft pulp mill employing an average of 100 persons for 10 months of each year, and costing at least one and

one-half million dollars, must be in operation before June 1st, 1925, and a paper mill of at least 35 tons capacity when the Crown directs. (For Agreement see Appendix No. 46, page 228.)

To enable the Spanish River Pulp and Paper Mills, Ltd., now operating three large mills at Sault Ste. Marie, Espanola and Sturgeon Falls, to have additional raw material to supply their existing concerns or extensions thereof or additions thereto, a special agreement was made with the Company under the Crown Timber Act whereby an area approximating 3,000 square miles in the Districts of Algoma and Sudbury was granted. The agreement was made 15th May, 1923, and certain prices fixed by Order-in-Council, 13th September, 1923, such prices, however, to obtain for two years only. (See Appendix 44, page 219.)

Under date of the 12th July, 1923, an agreement was made between the Crown and the Abitibi Power and Paper Company for an area of 2,500 square miles more or less in the District of Cochrane. This Company owns and operates at Iroquois Falls, on the Abitibi River, a large pulp and paper mill of a daily output of 400 tons newsprint, and consistent with a desire to ensure continuous operation and the employment of a large number of workmen, the Crown granted this additional area, the agreement to be approved and prices fixed by Lieutenant-Governor in Council. (For copy of said agreement see Appendix 45, page 224.)

For a complete list of timber sales throughout the year and the prices received see Appendix No. 43, page 208.

There are several Crown Timber Agencies throughout the Province and as no regular audit or inspection of their office records or methods was in force it was found necessary to appoint an official to discharge this duty. As the varied operations throughout the forest regions of the Province have become most extensive and each District Agent is restricted to his own territory it was deemed advisable for the purposes of establishing reasonable uniformity and properly correlating the different operating services to have a general supervisor of bush operations. It was considered in the interests of economy and efficiency that the dual responsibilities of inspecting agencies and supervising operations could be exercised by the same individual; consequently an official was duly appointed in the person of Major J. I. Hartt, a practical bushman of long and wide experience, who is now functioning with good results.

General.

Timber surveys and cruises were continued with a view to estimating the timber wealth, air craft being utilized in collaboration with land parties. Important cruises were made in the Nepigon Forest Reserve to acquire first-hand knowledge of the timber and watershed situated there to enable the Department to more readily deal with the important and varied questions arising at the head of the lakes with respect to continued service to and assured permanency of existing pulpwood industries, all of which are of necessity linked up to the Hydro-Electric development of this region.

Valuable detailed information was secured by the Forestry Branch through the air service in conjunction with land parties, on the Mississauga Forest Reserve. The residents of the north shore of Lake Huron and likely investors are keenly interested in the future development of the great natural resources of this reserve, and the inventory now being made will be utilized in reaching a conclusion on the best methods of handling the resources.

The fire-ranging staff was faced with a herculean task the past year by reason of the abnormal drought that continued uninterruptedly in certain

regions. Considerable areas were burnt, but fortunately these cannot be charged as a distinct loss to the Crown, as sales were made of scorched and burnt limits on reasonably fair prices in order that the timber might be cut and removed before becoming uncommercial. Complete statements of the fire ranging operations may be found under its own appendix.

Lands under License: The area covered by Timber License where the holder pays regulation ground rent and fire charges at the end of the year, 31st October, 1923, was $17,768\frac{3}{4}$ square miles.

Pulp Concessions: Area covered by pulp concessions exclusively amounts to 36,938 square miles, on which fire charges at the rate of $3.20 per square mile are payable.

Summary of Timber Revenue.

Bonus	$931,013 87
Timber Dues	1,152,068 90
Ground Rent	97,545 08
Transfer Fees	7,915 15
Fire Protection	196,888 44
	$2,385,431 44

Cullers' Examination.

Examinations for Cullers' Licenses were held in August, at Callander, Thessalon and Kenora, when 26 candidates succeeded in passing, each being thereafter entitled to act as culler under the Act. A list of the successful candidates may be seen in Appendix No. 9, page 35.

A large percentage of candidates were rejected, due in some measure to the candidates' inability to pass the practical test in the scaling of logs where deductions due to defects are necessary. Numbers coming from pulpwood regions with but little knowledge of and no experience in pine, though skilled in measuring pulpwood, fail in the pine examination.

As the Department has found difficulty at times in getting qualified scalers for pulpwood without reducing the pine staff, provision will be made by an amendment to the Ontario Cullers' Act to enable a candidate to secure a pulpwood license.

Crown Surveys.

Surveys of Crown lands in the northern part of the Province consisting of base and meridian lines, township boundaries, lake and river traverse, have been carried on in compliance with the several instructions issued.

Town plot subdivisions of land patented since 1910 have been approved pursuant to R.S.O. 1910, chapter 34, as follows:

Kirkland Lake Addition.—Part of mining claim T.C. 711, Township of Teck, District of Timiskaming (Wright-Hargreaves subdivision).

Swastika Addition.—Part mining claim L.4485, 4486 and 8869, Township of Teck, District of Timiskaming (Simpson subdivision).

Timmins Addition.—Part of south half lot 12, concession 3, Tisdale, District of Cochrane (Bartleman subdivision.)

Timmins Addition.—Part of north part lot 2, concession 2, Mountjoy, District of Cochrane (Wilson subdivision).

Municipal Surveys.

Pursuant to sections 15, 16 and 17 of the Surveys Act, petitions for the resurvey of lines laid out under competent authority have been received from the Corporations of the Municipalities of:

Township of Lancaster.
Township of Harvey.
City of Brantford.
Township of Sunnidale.
City of Toronto.

Surveys performed and confirmed were:

Part of the 5th concession of Township of Williamsburg.
Part of the town line between the Townships of Niagara and Grantham.
Part of road allowance between lots 31 and 32, 1st concession, Township of Lancaster.

Detailed reports of the several surveys will be found in appendices 20 to 34, inclusive.

Provincial Parks.

Ontario abounds in natural recreation grounds and no better evidence of its great asset in this regard is found than in those areas specifically set apart and classed as parks.

Algonquin Park, in the older part of the province, is the rendezvous of tourists both summer and winter from all parts of the continent. Its attractive features are loudly praised by all who experience its delights, and the tourist traffic resulting therefrom, with the attending circulation of money, is in itself a very important factor in the business of the country. Of still greater importance is the park from the viewpoint of fur industry and game-hunting. The large area, protected as it is by some forty government rangers throughout the entire year, has proved a veritable breeding ground for the red deer, whose supply in contiguous grounds might have long since disappeared had it not been for this haven of protection. A large restricted field like Algonquin Park, so admirably adapted for the propagation of muskrat, beaver, mink, marten, etc., assures adjoining territory of a more certain trapping ground, and as long as poachers can be successfuly kept outside of the park limits, natural reproduction will result and adjacent trapping grounds will be fed.

Rondeau Park, in Kent County, picturesquely nestles itself in a peninsula of Kent county, extending into Rondeau Bay, and, for its size, some seven thousand acres, is credited with having more red deer to a square mile than any like area in the province. Its wide stretch of water beaches on both sides, with excellent bathing and boating facilities, its dreamy bowers of woodland and magnificent mixed forest, excellent tourist sites and its general exclusiveness, all tend to captivate the visitor who becomes a summer resident by securing a lease from the Crown.

Quetico Park, containing over one million acres, is situated in Rainy River, on the international boundary, and is the home of the finest quality of a red and white pine stand. Timber operations are being conducted on a basis of a brush-burning experiment in the hope of assuring a regrowth under favourable conditions. Hunting and trapping is forbidden in the park, and the care and protection thus afforded the animals conduce towards the rehabilitation of the surrounding hunting and trapping grounds.

In the display at the Canadian National Exhibition held last year, the Department transplanted a small corner of park life from Northern Ontario to Toronto, where thousands viewed it with pleasure and profit.

Colonization Roads.

On this service $827,855.98 was spent, or $156,671.50 beyond that of the previous year. Commitments respecting direct grants along with by-law requests made early in the year had to be met. The construction and maintenance expenditure for Colonization Roads is a direct benefit to those portions of the country receiving no benefit from the Provincial Highway system. For the details of road and bridge construction and the expenditure under this head see Appendix No. 38.

Northern Development Branch.

Approximately three and one-third million dollars was spent under this Branch during the past year, the details of which, with respect to the construction and maintenance of roads and bridges and the advancement of settlement and colonization, will be found on pages 125 to 158 inclusive, while the details of loans issued to settlers are on pages 159 and 160.

FORESTRY BRANCH.

Forest Fire Protection.

Last season developed one of the most serious forest fire losses since 1917. This was owing to the very dry condition prevailing throughout Northern Ontario in the autumn of 1922, so that the spring of 1923 opened with practically no water in the swamps. In some of the outlying regions no rain occurred to influence the situation until July. This dry period entailed the placing of a large number of men on the staff at an early date, and owing to the serious weather conditions in late September the staff was kept on much later than usual.

Weather conditions accounted for a large increase in the expenditure on ordinary ranging. It also accounted for over $100,000 additional cost in extra fire-fighting.

Of 1,343 fires occurring during the season, 670 did not get beyond ten acres in size, while 932 did not get beyond 100 acres in size. The total acreage burned over of all classes was slightly over 2,000,000 acres, of which 593,000 was timber land.

Improvement Work: During the last season the outstanding lines of improvement work carried out was the erection of six permanent steel lookout towers, and 23 wooden towers, making in all 117 towers erected to date in Northern Ontario,

Telephone lines were built to connect up lookout points. In all some 300 miles was constructed during the last season. This gives us 636 miles of telephone line now completed in Northern Ontario in connection with forest fire protection.

Equipment: In addition to the ordinary equipment purchased during the past season, the Department invested in 54 portable gas engines and pumping units with 2,000 feet of hose for each. These pumping units are found to be indispensable in connection with handling the forest fire situation. In many districts this past season they saved the situation.

Of our increased expenditure about $60,000 was expended on these fire fighting units. We now have 88 units in use. Part of the increased expenditure

required this season was in the replacement of blankets and tents used to supply the fire sufferers in the Haileybury district during the previous autumn.

Forest Survey: Continuing the plan of a general forest survey of the province, the Forestry Branch during the past season conducted forest survey work over two areas, comprising 9,200 square miles.

The preliminary work of making an aerial sketch map of the eastern portion of the Nipigon watershed was completed during the past season. This entailed the covering of an area of about 4,800 square miles, and required 104 hours' flying.

An additional area, comprising the northern portion of the Mississagi Forest Reserve, was completed during the past season, covering an area of 4,400 square miles with an aerial survey combined with detailed ground party work. (See Appendix No. 42.)

Reforestation.

Provincial Forest Stations: The development at the Provincial Forest Stations has gone on during the past season in a normal way with a few improvements. At the Norfolk Station a seed-extracting plant was established. At Midhurst Station, Simcoe County, main buildings were erected, and ground broken for a nursery site. Preparations were made for a water system and it is expected that this coming summer the nursery organization will be well under way.

Nursery Stock: The following is a summary of the nursery stock, including one-year-old seedlings and transplants, growing at the various forest stations:

Norfolk County (St. Williams)	16,411,230
Durham County (Orono)	3,454,600
Simcoe County (Midhurst)	2,093,000
Hendrie	1,511,000
Sand Banks	1,449,000
Kemptville	300,000
Total	25,218,830

Plantations: The distribution of planting material for various purposes was continued during the past season and the grand total of plants put out in various forms of planting amounted to 1,911,068.

Seed Collecting: The past autumn was a splendid year for the collection of red pine cones. It was usually difficult to secure seed of this tree in large quantities, but during the past autumn a large amount of cones was collected, so that we will be guaranteed red pine seed for the next two or three years.

Jas. Lyons,
Minister.

Department of Lands and Forests,
Toronto, October 31st, 1923.

APPENDICES

Appendix No. 1.

Return of Officers and Clerks of the Department of Lands and Forests, for the year ending October 31st, 1923.

Branch.	Name.	Designation.	When Appointed.	Salary per annum.	Remarks.
	Hon. James Lyons	Minister	1923, July 16	$6,000 00	
	Hon. B. Bowman	Minister	1919, Nov. 14	6,000 00	
	W. C. Cain	Deputy Minister	1903, Mar. 1	5,100 00	
	F. J. Niven	Minister's Secretary and Secretary to Department	1897, May 27	3,000 00	
	A. Ferguson	Assistant to Deputy Minister	1915, Dec. 15	2,700 00	Transferred from Files Branch, October 8, 1923.
	M. E. Bliss	Senior Clerk Stenographer	1909, Aug. 16	1,300 00	
	E. Harrison	"	1920, May 14	1,100 00	
	R. P. Ferguson	"	1918, April 2	1,200 00	
	A. J. Allan	Clerk Stenographer	1921, May 2	975 00	
	B. Lankin	Junior Clerk	1921, Jan. 14	775 00	
Solicitors Branch.	F. E. Titus	Solicitor to Department	1920, Mar. 2	3,500 00	
	B. Chambers	Clerk Stenographer	1917, April 24	900 00	
Lands Branch....	S. Draper	Chief Clerk	1900, May 1	2,850 00	
	W. R. Ledger	Principal Clerk	1894, Feb. 15	2,300 00	
	C. E. Burns	"	1897, July 29	2,300 00	
	W. S. Sutherland	Senior Clerk	1900, Mar. 18	1,900 00	
	J. B. Proctor	"	1897, Jan. 15	1,900 00	
	J. E. Drinkwater	"	1915, Oct. 19	1,800 00	
	A. E. Roe	"	1906, Oct. 16	1,800 00	
	F. A. Lucas	Clerk	1906, Dec. 18	1,700 00	
	S. A. Platt	"	1905, June 12	1,700 00	
	S. Mulholland	"	1918, May 6	850 00	
	M. Bengough	Senior Clerk Typist	1896, Oct. 23	1,300 00	
	E. F. O'Neil	"	1902, July 7	1,200 00	
	S. Ross	Senior Clerk Stenographer	1917, July 9	1,200 00	
	E. G. Halliday	"	1907, Feb. 21	1,200 00	
	B. M. Benson	"	1909, May 25	1,200 00	
	E. Hills	"	1912, July 2	1,200 00	
	E. Singleton	Clerk Stenographer	1917, April 16	1,050 00	Resigned Dec. 31, 1922.
	A. E. Robillard	Engrossing Clerk	1894, May 4	1,600 00	
	C. O'Connor	" "	1907, Oct. 16	1,200 00	Transferred from Surveys Branch, Nov. 1, 1922.

Surveys Branch	L. V. Rorke	Director of Surveys	1909, May 1	4,400 00	
	J. Hutcheon	Inspector of Surveys	1913, April 1	3,300 00	
	H. C. Smith	Cartographer	1919, Dec. 12	2,400 00	
	D. G. Boyd	Senior Map Draughtsman	1896, Oct. 16	2,400 00	
	J. Work	Principal Clerk	1909, May 18	2,000 00	
	H. Treeby	Map Draughtsman	1896, June 25	1,900 00	
	B. Rushford	"	1910, Jan. 24	1,800 00	
	F. E. Blanchet	"	1906, May 15	1,800 00	
	A. Leaman	"	1907, Sept. 12	1,800 00	
	E. M. Jarvis	Senior Clerk	1897, April 25	1,800 00	
	W. A. Hewitt	"	1921, May 2	1,500 00	
	M. H. Kirkland	Senior Clerk Stenographer	1902, July 21	1,200 00	
	E. C. Armer	"	1909, Aug. 6	1,100 00	
Forestry Branch	E. J. Zavitz	Provincial Forester	1912, Nov. 7	4,600 00	
	C. R. Mills	Forester	1921, Mar. 28	3,150 00	
	F. S. Newman	"	1913, Oct. 1	2,300 00	
	J. Houser	Head Clerk	1905, July 17	2,550 00	
	H. D. Gillard	Principal Clerk	1897, Dec. 6	2,100 00	
	W. F. Trivett	" "	1900, June 25	2,100 00	
	N. L. Rogers	Senior Account Clerk	1911, Aug. 1	1,800 00	
	A. H. O'Neil	Senior Clerk	1906, July 19	1,700 00	
	G. W. Harris	Clerk	1906, Sept. 1	1,500 00	
	E. H. Telfer	Senior Clerk	1915, Sept. 27	1,600 00	
	S. D. Mecking	"	1910, Feb. 8	1,600 00	
	E. H. Squire	Clerk	1916, Jan. 4	1,400 00	
	E. F. Quigley	Junior Clerk	1921, May 4	775 00	
	M. C. Rowland	Senior Clerk Stenographer	1912, May 1	1,200 00	
	J. Bald	"	1913, June 12	1,200 00	
	J. C. McCort	Clerk Stenographer	1918, Feb. 28	1,050 00	Resigned Sept. 1, 1923.
	J. Ferguson	"	1919, Aug. 4	900 00	
	M. H. O'Brien	"	1922, May 22	975 00	
	A. S. McKyes	"	1921, May 9	975 00	
	D. M. Hastings	"	1920, April 28	1,050 00	Resigned Sept. 30, 1923.
Accounts Branch	H. M. Lount	Accountant	1903, Oct. 1	2,700 00	
	C. J. Clarke	Senior Clerk	1905, Aug. 9	1,900 00	
	W. A. Burritt	"	1907, Sept. 24	1,700 00	
	R. Gordon	Clerk	1912, July 30	1,500 00	
	C. C. Johnson	"	1921, May 16	1,300 00	
	C. Bowland	Senior Clerk Typist	1908, July 9	1,200 00	
	M. A. Whyte	Clerk Typist	1921, June 1	975 00	

Appendix No. 1.—Concluded.

Return of Officers and Clerks of the Department of Lands and Forests, for the year ending October 31st, 1923.

Branch.	Name.	Designation.	When Appointed.	Salary per annum.	Remarks.
Files Branch	S. K. Burdin	Head Clerk	1916, April 6	$2,500 00	
	C. Dies	Clerk	1905, June 14	1,500 00	
	F. Samuels	"	1903, Dec. 5	1,500 00	
	C. W. St. John	"	1906, July 9	1,400 00	
	W. B. Baines	"	1912, April 9	1,500 00	Resigned Dec. 31, 1922.
	J. T. Lee	"	1917, June 25	1,500 00	
	N. B. Mathewson	"	1915, May 7	1,400 00	
	H. Brophy	Senior Clerk Messenger	1898, Oct. 1	1,300 00	
Colonization Roads Branch	C. H. Fullerton	Superintendent	1915, Oct. 15	4,400 00	
	C. H. Meader	Road Engineer	1912, June 14	2,700 00	
	M. P. Doherty	Principal Clerk	1898, May 1	2,100 00	
	A. Gamey	Account Clerk	1915, July 19	1,300 00	
	W. T. Axford	Junior Clerk	1910, July 11	1,000 00	
	J. Moore	Clerk Stenographer	1918, Dec. 9	975 00	

H. M. LOUNT,
Accountant.

W C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 2.

List of Agents for the year ending October 31st, 1923.

Name	Post Office Address	District or County	Date of Appointment	Salary per annum	Remarks.
		Land Agents.			
Arthurs, E.	Espanola Station	Part District of Sudbury	1915, June 1	500 00	
Baker, R. H.	Minden	Part Victoria	1907, Oct. 1	350 00	
Bolger, J. W.	New Liskeard	Part District of Temiskaming	1913, Aug. 1	1,200 00	
Both, C.	Denbigh	Part of Frontenac and Addington	1905, Oct. 20	200 00	
Blank, Frank	Wilno	Part District of Renfrew	1921, Apr. 1	500 00	
Brown, John	Markstay	" " Nipissing and Sudbury	1916, July 3	600 00	
Brown, J. B.	Bracebridge	Muskoka District	1905, July 28	.....	For salary see Homestead Inspectors.
Cameron, W.	Stratton Station	Part District of Rainy River	1911, May 8	500 00	
Campbell, I. M.	Parry Sound	" " Parry Sound	1914, Nov. 15	500 00	
Dean, Thos.	Sault Ste. Marie	" " Algoma	1920, Nov. 18	300 00	Also Homestead Inspector.
Dempsay, S. J.	Cochrane	" " Cochrane	1911, Feb. 1	1,100 00	
Dodds, T.	Thessalon	" " Algoma	1915, May 1	500 00	
Douglas, W. J.	Maynooth	Part Hastings	1912, June 1	500 00	
Ellis, H. J.	Powassan	Part District of Parry Sound	1909, May 20	500 00	
Freeborn, Dr. J. S.	Magnetawan	" " " "	1905, Nov. 10	500 00	
Gibson, J. E.	Dryden	" " Kenora	1914, Dec. 5	1,000 00	
Hales, W.	Apsley	Part County of Peterborough	1911, July 17	250 00	
Hollands, C. J.	Fort Frances	Part Townplot of Alberta and District of Rainy River	1892, Oct. 12	300 00	
Holland, H. E.	Kenora	Part District of Kenora	1921, Jan. 1	600 00	Also Mining Recorder.
Lockhart, J.	Pembroke	Part Renfrew	1922, Feb. 16	300 00	Removed from office September 11, 1923.
McFayden, A.	Emo	Part District of Rainy River	1905, Sept. 8	600 00	
MacLennan, J. K.	Sudbury	" " Sudbury	1905, July 3	700 00	
Mills, J. E.	Matheson	" " Cochrane	1921, Aug. 1	1,200 00	
O'Donnell, J. L.	Hearst	" " "	1921, May 3	800 00	
Parsons, W. J.	North Bay	" " Nipissing	1908, Apr. 8	1,000 00	
Philion, J. A.	Sturgeon Falls	" " "	1907, Sept. 13	500 00	Died February 25, 1923.
Small, R.	Mattawa	" " "	1910, July 1	500 00	
Teasdale, R. A.	Massey	" " Sudbury	1917, July 1	600 00	
Thaw, D.	Emsdale	" " Parry Sound	1919, July 2	500 00	
Watt, F.	Pembroke	Part Renfrew	1923, Sept. 11	300 00	
Whybourne, W. E.	Hiltonbeach	Part St. Joseph Island	1905, Apr. 7	300 00	

Appendix No. 2.—Concluded.

List of Agents for the year ending October 31st, 1923.

Name	Post Office Address	District or County	Date of Appointment	Salary per annum	Remarks.
Wilson, A. N.	Kinmount	Part District of Peterborough	1915, May 6	175 00	
Wilson, S. H.	Port Arthur	" " Thunder Bay	1921, Nov. 26	1,200 00	
Woollings, J.	Englehart	" " Temiskaming	1908, July 13	800 00	
McArthur, T. A.	North Bay	Inspector of Crown Lands Offices	1912, May 1	900 00	Also Inspector of Mining Recorders' Offices.
		Homestead Inspectors.			
Barr, J. C.	Fort Frances	District of Rainy River	1906, Dec. 1	1,500 00	
Bastien, J. A.	Chelmsford	W. part of Sudbury District	1913, May 12	1,200 00	
Brown, J. B.	Bracebridge	Muskoka District	1905, July 28	1,100 00	Also Crown Lands Agent.
Cragg, W. V.	New Liskeard	S. part of Temiskaming District	1913, Apr. 1	1,500 00	
Dean, Thos.	Sault Ste. Marie	Algoma District	1908, Aug. 3	900 00	Also Crown Lands Agent.
Hughes, T.	Murillo	Thunder Bay District	1908, July 29	1,400 00	
Jervis, H. F.	Callander	District of Parry Sound	1920, June 10	1,500 00	
Owens, H. B.	Cache Bay	E. part Sudbury and W. part Algoma Districts	1918, July 1	1,000 00	
Smith, D.	Cochrane	N. part Temiskaming District	1912, Apr. 24	1,800 00	
Van Horn, L. E.	Monteith	Part Temiskaming and A goma Districts	1920, Jan. 27	1,600 00	
Watson, T. P.	Englehart	Centre part of Temiskaming District	1905, May 10	1,500 00	
Wigle, R. G.	Dryden	Kenora District	1914, June 1	1,500 00	
		Timber Agents.			
Christie, W. P.	Parry Sound	Part Parry Sound and Muskoka Districts	1903, Dec. 4	1,700 00	
Hawkins, S. J.	Webbwood	Part Algoma and Sudbury Districts	1905, Aug. 16	1,900 00	
Huckson, A. H.	Sault Ste. Marie	Part District of Algoma	1914, Apr. 1	2,300 00	
Larose, S. C.	Ottawa	Part Ottawa District	1890, May 8	1,800 00	
MacDonald, S. C.	New Liskeard	Part Temiskaming District	1907, Jan. 1	2,200 00	
McDougall, J. T.	North Bay	Nipissing and part Sudbury Districts	1908, July 1	2,300 00	
Spence, D. J.	Cochrane	Part Temiskaming and Algoma Districts	1920, Dec. 1	2,300 00	
Stevenson, A.	Peterborough	Belleville District	1905, Oct. 4	1,900 00	
Wood, W. G. A.	South Porcupine	Porcupine District	1917, Mar. 1	1,600 00	

H. M. LOUNT,
Accountant.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 3.

Statement of Lands Sold and Leased. Amount of Sales and Leases and Amount of Collections for the year ending October 31st, 1923.

Service.	Acres sold and leased.	Amount of sales and leases.	Collections on sales and leases.
Lands Sold:		$ c	$ c
Agricultural and Townsites	113,031.97	110,158 36	107,900 26
Clergy Lands	.....	.....	134 00
Common School Lands	.....	.....	1,418 89
Grammar School Lands	.....	.....	196 00
University Lands	3,063	1,531 50	1,806 89
Lands Leased:			
Crown	37,907.97	5,131 01	87,632 01
Temagami	16	162 50	1,138 84
	154,018.94	116,983 37	200,226 89

H. M. LOUNT,
Accountant

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 4.

Statement of Revenue of the Department of Lands and Forests for the year ending October 31st, 1923.

Service.	$ c.	$ c.	$ c.
LAND COLLECTIONS.			
Crown Lands:			
Agricultural	84,936 07		
Townsites	22,964 19		
		107,900 26	
Clergy Lands	134 00		
Common School Lands	1,418 89		
Grammar School Lands	196 00		
University Lands	1,806 89		
		3,555 78	
			111,456 04
Rent:			
Crown Leases		82,140 27	
Algonquin Provincial Park		2,200 74	
Rondeau Provincial Park		3,291 00	
Temagami Leases		1,138 84	
			88,770 85
WOODS AND FORESTS.			
Bonus		931,013 87	
Timber Dues		1,152,068 90	
Ground Rent		97,545 08	
Transfer Fees		7,915 15	
Fire Protection		196,888 44	
			2,385,431 44
Parks:			
Algonquin Provincial Park		6,996 83	
Rondeau Provincial Park		1,841 20	
Quetico Provincial Park		470 93	
			9,308 96
Casual Fees		1,320 41	
Cullers' Fees		404 00	
Forest Reserves Guides' Fees		134 00	
			1,858 41
REFUNDS.			
Forest Ranging		89,450 93	
Clearing Townsites and Removing Fire Hazards		1,826 74	
Fire Ranging		1,312 95	
Surveys		1,598 43	
Litigation of Constitutional and other Questions		1,807 31	
Agents' Salaries and Disbursements		350 40	
Forest Reserves		182 50	
Display at Toronto Exhibition		32 60	
Reforestation		25 00	
Contingencies,		8 58	
			96,595 44
			2,693,421 14

H. M. LOUNT,
Accountant.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 5.

Statement of Receipts of the Department of Lands and Forests for the year ending October 31st, 1923, which are considered as Special Funds.

Service.	$ c.	$ c.
Clergy Lands.		
Principal	99 95	
Interest	34 05	
		134 00
Common School Lands.		
Principal	757 20	
Interest	661 69	
		1,418 89
Grammar School Lands.		
Principal	122 50	
Interest	73 50	
		196 00
University Lands.		
Principal	1,211 38	
Interest	595 51	
		1.806 89
		$3,555 78

H. M. LOUNT,
Accountant.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 6.

Statement of Disbursements of the Department of Lands and Forests for the year ending October 31st, 1923.

Service.	$ c.	$ c.	$ c.
AGENTS' SALARIES AND DISBURSEMENTS.			
Land, $23,437.99			
Arthurs, E.		500 00	
Baker, R. H.	350 00		
Disbursements	2 85		
		352 85	
Blank, F.	500 00		
Disbursements	146 25		
		646 25	
Both, C.		200 00	
Bolger, J. W.	1,200 00		
Disbursements	275 00		
		1,475 00	
Brown, John	600 00		
Disbursements	22 00		
		622 00	
Cameron, W.	500 00		
Disbursements	40 00		
		540 00	
Campbell, Miss I. M.	500 00		
Disbursements	137 00		
		637 00	
Dean, T.		300 00	
Dempsay, S. J.	1 100 00		
Disbursements	149 50		
		1,249 50	
Dodds, T.	500 00		
Disbursements	41 30		
		541 30	
Douglas, W. J.	500 00		
Disbursements	22 00		
		522 00	
Ellis, H. J.		500 00	
Freeborn, J. S.	500 00		
Disbursements	14 60		
		514 60	
Gibson, J. E.	1,000 00		
Disbursements	194 00		
		1,194 00	
Hales, W.	250 00		
Disbursements	18 25		
		268 25	
Holland, H. E.	600 00		
Disbursements	503 10		
		1,103 10	
Hollands, C. J.	300 00		
Disbursements	120 00		
		420 00	
Lockhart, J.	259 04		
Watt, F.	41 44		
Disbursements	11 00		
		311 48	
Carried forward		11,897 33	

Appendix No. 6—Continued.

Service.	$ c.	$ c.	$ c.
Brought forward		11,897 33	
AGENTS' SALARIES AND DISBURSEMENTS—*Continued.*			
Land—Concluded.			
McFayden, A.	600 00		
Disbursements	40 30		
		640 30	
MacLennan, J. K.	700 00		
Disbursements	78 95		
		778 95	
Mills, J. E.	1,200 00		
Disbursements	253 39		
		1,453 39	
O'Donnell, J. L.	800 00		
Disbursements	239 85		
		1,039 85	
Parsons, W. J.	1,000 00		
Disbursements	212 00		
		1,212 00	
Philion, J. A.	166 68		
Marchildon, J. P.	257 60		
Disbursements	126 93		
		551 21	
Small, R.	500 00		
Disbursements	17 70		
		517 70	
Teasdale, R. A.	600 00		
Disbursements	141 91		
		741 91	
Thaw, D.	500 00		
Disbursements	16 40		
		516 40	
Whybourne, W. E.	300 00		
Disbursements	18 30		
		318 30	
Wilson, A. N.	175 00		
Disbursements	13 25		
		188 25	
Wilson, S. H.	1,200 00		
Kurki, Miss A.	700 00		
Disbursements	746 40		
		2,646 40	
Woollings, J.	800 00		
Disbursements	136 00		
		936 00	
Homestead Inspectors, $27,032.24.			
Barr, J. C.	1,500 00		
Disbursements	766 12		
		2,266 12	
Bastien, J. A.	1,200 00		
Disbursements	1,080 53		
		2,280 53	
Brown, J. B.	1,100 00		
Disbursements	419 50		
		1,519 50	
Cragg, W. V.	1,500 00		
Disbursements	563 50		
		2,063 50	
Carried forward		31,567 64	

Appendix No. 6—Continued.

Service.	$ c.	$ c.	$ c.
Brought forward		31,567 64	
AGENTS' SALARIES AND DISBURSEMENTS—*Continued.*			
Homestead Inspectors.—Concluded.			
Dean, T.	900 00		
Disbursements	325 78		
		1,225 78	
Hughes, T.	1,400 00		
Disbursements	672 75		
		2,072 75	
Jervis, H. F.	1,500 00		
Disbursements	583 10		
		2,083 10	
Owens, H. B.	1,000 00		
Disbursements	1,663 55		
		2,663 55	
Smith, D.	1,800 00		
VanHorn, L. E.	1,600 00		
Corke, A.	225 00		
McArthur, A. J.	284 00		
Thompson, J.	112 00		
Disbursements	2,233 68		
		6,254 68	
Watson, T. P.	1,500 00		
Disbursements	963 70		
		2,463 70	
Wigle, R. G.	1,500 00		
Disbursements	639 03		
		2,139 03	
Timber, $42,873.05.			
Alexander, J. A.	2,504 00		
McLeod, Miss R.	902 88		
Disbursements	923 23		
		4,330 11	
Christie, W. P.	1,700 00		
Disbursements	352 03		
		2,052 03	
Hawkins, S. J.		1,900 00	
Huckson, A. H.	2,300 00		
Bell, Miss B.	602 27		
McDougall, Miss M.	120 00		
Disbursements	1,018 55		
		4,040 82	
McCaw, J. G.	2,504 00		
MacCrindle, Miss I.	963 04		
Disbursements	610 16		
		4,077 20	
McDougall, J. T.	2,300 00		
Disbursements	738 11		
		3,038 11	
MacDonald, S. C.	2,200 00		
Disbursements	392 32		
		2,592 32	
Milway, J. H.	2,504 00		
Godfrey, Miss S.	960 00		
Disbursements	1,338 68		
		4,802 68	
Carried forward		77,303 50	

Appendix No. 6—Continued.

Service.	$ c.	$ c.	$ c.
Brought forward		77,303 50	
AGENTS' SALARIES AND DISBURSEMENTS—*Continued.*			
Timber—Concluded.			
Smith, J. D. C.	2,504 00		
Brunsel, Miss E. L.	902 92		
Disbursements	1,129 07		
		4,535 99	
Spence, D. J.	2,300 00		
Disbursements	1,084 43		
		3,384 43	
Stevenson, A.	1,900 00		
Disbursements	505 67		
		2,405 7	
Whelan, P. J.	2,504 00		
Disbursements	464 02		
		2,968 02	
Wood, W. G. A.	1,600 00		
Disbursements	1,145 67		
		2,745 67	
Miscellaneous, $2,620.35.			
Green, H. P., Caretaker of Islands in Charleston Lake.	50 00		
Disbursements	1 73		
		51 73	
Jamieson, W. H., Caretaker of Islands in Dog and Laboria Lakes		50 00	
Stuart, J. G., Supervisor of Wellington Beach		50 00	
McArthur, T. A., Inspector of Agencies	900 00		
Disbursements	759 68		
		1,659 68	
Hartt, J. I., Inspector of Crown Timber Agencies, etc.	540 99		
Disbursements	267 95		
		808 94	
			95,963 63
OTTAWA AGENCY.			
Larose, S. C., Acting Agent		1,800 00	
Rent	700 00		
Disbursements	114 27		
		814 27	
			2,614 27
CULLERS' ACT.			
McCaw, J. G., disbursements		24 30	
McDonald, S. C., disbursements		41 50	
McNabb, A. D., services	8 00		
disbursements	20 00		
		28 00	
Whelan, P. J., disbursements		22 30	
			116 10
Carried forward			98,694 00

Appendix No. 6—Continued.

Service.	$ c.	$ c.	$ c.
Brought forward			98,694 00
Fire Ranging			1,067,202 22
Forest Ranging			487,046 91
Forest Reserves			9,470 28
Reforestation			214,547 12
Algonquin Provincial Park			46,747 67
Quetico Provincial Park			10,870 55
Rondeau Provincial Park			14,377 72
Surveys			168,277 80
Colonization Roads			827,855 98
Board of Surveyors			200 00
Grant to Canadian Forestry Association			3,000 00
Insurance			1,785 57
Commissions re Sundry Investigations			28,518 90
Litigation of Constitutional and Other Questions			18,047 93
Allowance School Section, South Walsingham			300 00
Workmen's Compensation			3,972 09
Unforeseen and Unprovided			1,216 30
Creation and Extension of Parks			1,128 61
Clearing Townsites and Removing Fire Hazards			99,896 73
Grant to Empire Forestry Conference			7,000 00
Special Warrants.			
Clearing Lands at Kapuskasing		7,401 82	
Legal Fees and Expenses		3,600 00	
Burlington Beach Commission		7,000 00	
Compensation to Chippawa and Mississauga Indian Tribes		400,000 00	
Kapuskasing Water and Sewerage System		6,385 20	
			424,387 02
Miscellaneous.			
Law Society of Upper Canada, fees			20 00
Refunds—Miscellaneous			18,986 22
Display at Toronto Exhibition			1,179 03
Moving Expenses of Officials			379 25
Purchase and Maintenance of Automobiles			2,904 51
Veterans' Commutation			1,000 00
Carried forward			3,559,012 41

Appendix No. 6—Concluded.

Service.	$ c.	$ c.	$ c.
Brought forward			3,559,012 41
CONTINGENCIES, ETC.			
Departmental.			
Printing and Binding	4,231 25		
Stationery	16,122 37		
		20,353 62	
Express and Cartage	661 87		
Postage and Excise Stamps	3,203 70		
		3,865 57	
Telegraphing	1,728 33		
Car Fare	24 00		
Livery	125 75		
		1,878 08	
Subscriptions	227 97		
Advertising	10,306 03		
		10,534 00	
Typewriters, repairs and inspections	1,097 01		
Annual Membership Fees	29 00		
		1,126 01	
Bowman, Hon. Beniah, travelling expenses	662 86		
Lyons, Hon. J. " "	600 00		
Keefer, F. H. " "	669 63		
Cain, W. C., " "	190 21		
Hutcheon, J., " "	516 54		
Niven, F. J., " "	215 00		
Rorke, L. V., " "	697 33		
Titus, F. E., " "	122 31		
Work, J., " "	48 55		
		3,722 43	
Extra Clerks	10,557 93		
Maps	6,055 06		
Sundries	259 45		
		16,872 44	
			58,352 15
EXTRA SERVICES:			
O'Neil, A. H.		218 13	
Trivett, W. F.		244 50	
			462 63
COLONIZATION ROADS CONTINGENCIES.			
Printing and Binding	411 43		
Stationery	651 83		
		1,063 26	
Postage	215 92		
Express	21 28		
		237 20	
Telegraphing	80 47		
Subscriptions	16 50		
Typewriter, repairs and inspections	109 00		
		205 97	
Fullerton, C. H., travelling expenses	184 54		
Meader, C. H., " "	521 23		
		705 77	
Extra Clerks	1,082 64		
Sundries	111 92		
		1,194 56	
			3,406 76
			3,621,233 95

For particulars of expenditure of the Northern Development Branch, see Appendix No. .

H. M. LOUNT,
Accountant.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix

FORESTRY

Statement of Timber and Amounts accrued from Timber Dues, Ground Rent,

QUANTITY AND

Agencies.	Area covered by timber licenses.	Saw logs.				
		Pine.		Other.		
	Square Miles.	Pieces.	Feet B.M.	Pieces.	Feet B.M.	Pieces.
Western Timber District	12,715½	8,641,461	307,105,616	1,451,782	43,952,300	86,714
Belleville Timber District	702¼	64,100	1,377,806	59,065	1,425,251	725
Ottawa Timber District	4,351	755,481	37,195,213	330,693	9,736,857	1,070
	17,768¾	9,461,042	345,678,635	1,841,540	55,114,408	88,509

General Statement

Agencies.	Shingle Bolts.	Cedar Lineal feet.	Cedar Posts	Telegraph Poles.	Pulpwood.	Railway Ties.		
	Cords.		Pieces.	Pieces.	Cords.	Pieces.	Transfer Fees.	Interest.
Western Timber District	2,077	9,627	75,765	5,559	547,678	1,653,619	$ c 5,190 15	$ c 31,309 23
Belleville Timber District	.....	.....	11,830	.....	64	5,598	50 00	115 14
Ottawa Timber District	.....	.....	3,242	1,130	25,619	175	2,675 00	1,073 88
	2,077	9,627	90,837	6,689	573,361	1,659,392	7,915 15	32,498 25

JOHN H. HOUSER,
Chief Clerk in Charge.

No. 7.

BRANCH.

Fire Protection and Bonus, etc., during the year ending 31st October, 1923.

DESCRIPTION OF TIMBER.

Boom and Dimension.			Piling.				Cordwood.		Tan Bark.
Pine.	Other.						Hard.	Soft.	
Feet B.M.	Pieces.	Feet B.M.	Pieces.	Lineal Feet.	Pieces.	Feet B.M.	Cords.	Cords.	Cords.
10,178,181	20,140	1,728,378	1,033	103,056	5,504	525,743	7,511	30,529	2,189
113,136	445	70,015	.....	.....	.....	.....	100	.....	.....
247,553	5,336	660,372	.....	.....	.....	.....	.....	1,418	.....
10,538,870	25,921	2,458,765	1,033	103,056	5,504	525,743	7,611	31,947	2,189

of Timber.—Concluded.

Amounts accrued.

Trespass.	Timber Dues.	Bonus.	Deposit Timber Sales.	Ground Rent.	Fire Protection.	Total.
$ c	$ c	$ c	$ c	$ c	$ c	$ c
33,084 41	1,532,332 17	1,532,770 10	139,754 86	72,676 71	165,616 91	3,512,734 54
2,609 95	6,238 41	.....	.....	3,180 00	3,957 80	16,151 30
244 22	127,067 56	.....	.....	21,150 00	27,313 73	179,524 39
35,938 58	1,665,638 14	1,532,770 10	139,754 86	97,006 71	196,888 44	3,708,410 23

W. C. CAIN,
Deputy Minister.

Appendix No. 8.

FORESTRY BRANCH.

Statement of Revenue collected during the year ending October 31st, 1923.

Amount of Western Collections at Department	$2,272,908 95
" Belleville " " "	16,614 27
" Ottawa " " "	95,908 22
	$2,385,431 44

FORESTRY BRANCH.

Timber Dues	$1,152,068 90
Bonus	931,013 87
Ground Rent	97,545 08
Fire Protection	196,888 44
Transfer Fees	7,915 15
	$2,385,431 44

FORESTRY BRANCH REVENUE.

October 31st, 1923.

WESTERN DISTRICT—		
Timber dues	$1,067,204 63	
Bonus	791,156 46	
Ground rent	72,676 71	
Interest, timber dues	30,869 68	
Interest ground rent	439 55	
Transfer fees	5,190 15	
Timber sale deposit	139,754 86	
Fire protection	165,616 91	
		$2,272,908 95
OTTAWA DISTRICT—		
Timber dues	$43,695 61	
Ground rent	21,150 00	
Interest, timber dues	1,022 88	
Interest, ground rent	51 00	
Fire protection	27,313 73	
Transfer fees	2 675 00	
		95,908 22
BELLEVILLE DISTRICT—		
Timber dues	$9,208 78	
Bonus	102 55	
Ground rent	3,180 00	
Interest, timber dues	67 32	
Interest, ground rent	47 82	
Fire protection	3,957 80	
Transfer fees	50 00	
		16,614 27
		$2,385,431 44

JOHN H. HOUSER,
Chief Clerk in Charge.

W. C. CAIN,
Deputy Minister.

Appendix No. 9.

CULLERS' EXAMINATION.

Three examinations were held during the year, one at Callander, one at Thessalon and one at Kenora, on the 29th day of August, 1923.

Twenty-six candidates were successful in passing the examination, and were duly granted licenses authorizing them to act as cullers.

List of parties who passed the Cullers' Examination on the 29th day of August, 1923, and were duly granted licenses on the 10th day of September, 1923.

Name	Address	Place of Examination
Bissonnette, J. A.	Fort Frances	Kenora.
Colley, John W.	Sturgeon Falls	Callander.
Cowan, S.	Port Arthur	Kenora.
Carnihan, H. M.	Fort Frances	Kenora.
Cameron, N. S.	Stratton	Kenora.
Graydon, J. C.	Kenora	Kenora.
Gillies, J. P.	Blind River	Thessalon.
Horn, J. M.	Kenora	Kenora.
Hooper, W. A.	Kenora	Kenora.
Hook, D. E.	Kenora	Kenora.
Johns, C. H.	Sudbury	Callander.
Kennedy, Thos. J.	Lakefield	Callander.
Kennedy, James Stanley	Thessalon	Thessalon.
Knight, George E.	Pakesley (License issued Jan. 4, 1924.)	Callander.
L'Abbe, Philip	Port Arthur	Kenora.
Lacasse, P. D.	Port Arthur	Kenora.
McMillan, F. J.	Blind River	Thessalon.
McGillivray, James A.	Blind River	Thessalon.
Nault, Thos.	Sault Ste. Marie	Thessalon.
Ruxton, James	Pakesley (License issued Nov. 29, 1923.)	Callander.
Sutherland, J. W.	North Bay	Callander.
Spence, S. D.	Espanola	Callander.
Shaw, Allan	Keewatin	Kenora.
Shrumm, W. F.	Stratton	Kenora.
Snider, Roy	37 Emmerson Ave., Toronto	Thessalon.
Waller, Thos. F.	North Bay	Callander.

P.S.—Conway, Harold, Barry's Bay, examined at North Bay; Jones, W. J., 107 Marchmount Road, examined at North Bay: who presented themselves for examination in 1921, were granted Culler's License after obtaining further experience of one year, the former on the 16th August, 1923, and the latter on the 18th April, 1923.

JOHN H. HOUSER,
Chief Clerk.

W. C. CAIN,
Deputy Minister

Appendix No. 10.

PATENTS OFFICE (Lands Branch).

Statement of Patents, etc., issued from 1st November, 1922, to 31st October, 1923.

Public Lands (late Crown)	577
" " (late School)	12
" " (late Clergy Reserves)	1
" " (University)	20
Free Grant Lands (Act of 1913)	301
" " (Act of 1901 Veterans)	224
Mining Lands (Patents)	337
Mining Leases	192
Crown Leases	152
Licenses of Occupation	98
Temagami Island Leases	11
Sand and Gravel Licenses	23
Pine Patents	7
Quarry Claims	6
Water Power Leases	11
Releases of Pine	2
Orders-in-Council (Vesting)	2
Total	1,976

CHAS. E. BURNS
Clerk of Patents.

SELBY DRAPER,
Chief Clerk.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 11.

Statement of the work done in Military Office, Lands Branch of the Department of Lands and Forests, during the year ending October 31st, 1923.

Veteran patents issued	224
Locations under military certificates	273
Certificates applied in payment of lands	4
Certificates surrendered for commutation money	20

J. B. PROCTOR,
Clerk in Charge.

SELBY DRAPER,
Chief Clerk.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 12.

RECORDS BRANCH, 1922–1923.

Communications received:

From Crown Lands Agents	8,335
" Crown Timber Agents	4,399
" Mining Recorders	4,284
" Homestead Inspectors	3,242
" Superintendent Algonquin Park	660
" Superintendent Quetico Park	115
" Superintendent Rondeau Park	346
Orders-in-Council	209
Telegrams	134
Northern Development Branch (figures supplied by them)	11,386
Loan Commissioner (figures supplied by them)	7,083
Forestry Branch (figures supplied by them)	25,725
Colonization Roads (figures supplied by them)	4,968
All other sources	29,325
Total incoming (Minister's Office not included)	100,211

Communications sent out:

To Crown Lands Agents, Crown Timber Agents, Inspectors and Park Superintendents	24,480
" General Public	21,108
Circular Letters *re* Timber Sales, etc	8,923
Maps and Blue Prints by Surveys Branch	4,800
Northern Development Branch (figures supplied by them)	13,449
" " " (Seed-grain) (figures supplied by them)	1,620
Loan Commissioner (figures supplied by them)	12,628
Forestry Branch Letters (figures supplied by them)	10,773
" " " (Parcels and calendars) (figures supplied by them)	1,324
Colonization Roads (figures supplied by them)	4,400
Total outgoing (Minister's Office not included)	103,505

Postage:

Postage for the year, Records Branch	2,187 11
" " Loan Commissioner	400 00
" " Forestry Branch	601 14
" " Colonization Roads	190 12
" " Northern Dev. Branch	906 10

Files:

New Files issued, General	5,855
" " Accounts chargeable	629
" " Accounts free	187

S. K. BURDIN,
Chief Clerk, Records Branch.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 13.

Statement showing the number of Locatees and of acres located; of purchasers and of acres sold; of lots resumed for non-performance of the settlement duties; and of patents issued in Free Grant Townships during the year ending 31st October, 1923.

Township	District or County	Agent	No. of persons located	No. of acres located	No. of purchasers	No. of acres sold	No. of persons cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Baxter	Muskoka	J. B. Brown,	2	148	...	.....	12	1,288	5	521
Brunel	"	Bracebridge..	1	100	...	.....	1	100	5	500
Cardwell	"	"	.....	.....	...	.....	.....	.....	.....	.....
Chaffey	"	"	1	101	1	1	2	202	1	100
Draper	"	"	2	200	...	.....	1	102	.....	.....
Franklin	"	"	6	571	...	.....	4	561	3	573
Freeman	"	"	.....	.....	...	.....	1	100	1	152
Macaulay	"	"	.....	.....	...	.....	.....	.....	4	412
Medora	"	"	.....	.....	...	.....	.....	.....	.....	.....
Monck	"	"	1	100	...	.....	1	100	.....	.....
Morrison	"	"	.....	.....	...	.....	.....	.....	2	370½
Muskoka	"	"	.....	.....	...	.....	.....	.....	.....	.....
McLean	"	"	.....	.....	...	.....	.....	.....	.....	.....
Oakley	"	"	1	51	...	.....	1	51	1	187
Ridout	"	"	4	396	...	.....	3	396	1	100
Ryde	"	"	3	235	...	.....	1	100	2	160
Sherbourne	Haliburton	"	.....	.....	...	.....	.....	.....	2	143
Sinclair	Muskoka	"	2	276	1	1	3	376	2	200
Stephenson	"	"	.....	.....	...	.....	.....	.....	.....	.....
Stisted	"	"	.....	.....	...	.....	.....	.....	1	87
Watt	"	"	1	100	...	.....	1	100	.....	.....
Wood	"	"	.....	.....	...	.....	.....	.....	2	165½
Blair	Parry Sound	Miss I. M. Campbell, Parry Sound	.....	.....	2	5	.....	.....	2	184
Burpee	"	"	.....	.....	...	.....	.....	.....	.....	.....
Carling	"	"	3	297	...	.....	2	398	1	5
Christie	"	"	7	609	...	.....	4	626	2	220
Conger	"	"	.....	.....	...	.....	1	74	3	448
Cowper	"	"	.....	.....	1	5	.....	.....	.....	.....
Foley	"	"	.....	.....	...	.....	.....	.....	.....	.....
Ferguson	"	"	2	200	...	.....	.....	.....	.....	.....
Hagerman	"	"	1	97	...	.....	.....	.....	.....	.....
Harrison	"	"	.....	.....	...	.....	.....	.....	1	222½
Henvey	"	"	.....	.....	...	.....	.....	.....	3	329
Humphrey	"	"	4	492	2	89¼	.....	.....	1	99
McConkey	"	"	2	185	1	100	1	85	.....	.....
McDougall	"	"	1	100	...	.....	1	100	4	558
McKellar	"	"	1	100	...	.....	.....	.....	.....	.....
McKenzie	"	"	2	157	1	5	1	155	3	398
Monteith	"	"	2	288	...	.....	2	378	2	285
Shawanaga	"	"	.....	.....	...	.....	.....	.....	.....	.....
Wilson	"	"	5	865	5	205	1	200	2	298
Chapman	Parry Sound	Dr. J. S. Freeborn, Maganetawan	3	297	...	.....	1	97	3	505
Croft	"	"	2	350	...	.....	2	150	1	200
Ferrie	"	"	.....	.....	...	.....	.....	.....	.....	.....
Gurd	"	"	1	109	...	.....	.....	.....	1	200
Lount	"	"	3	339	...	.....	1	197	1	100
Machar	"	"	2	200	...	.....	1	200	1	200
Mills	"	"	5	594	1	51	1	200	4	466
Pringle	"	"	4	542	1	33	3	392	.....	.....
Ryerson	"	"	2	245	...	.....	2	280	2	232
Spence	"	"	5	808	1	½	3	350	.....	.....
Strong	"	"	3	484	...	.....	.....	.....	1	45¾

Appendix No. 13—Continued.

Township	District or County	Agent	No. of persons located	No. of acres located	No. f purchasers	No. of acres sold	No. of persons cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Armour	Parry Sound	David Thaw,	8	985	...	.....	6	795	8	1,022
Bethune	"	Emsdale	5	577	...	.....	3	357	2	355
Joly	"	"	4	361	...	.....	10	1,454	8	1,077
McMurrich	"	"	.....	.....	...	.....	.....	.....	3	447
Perry	"	"	.....	.....	...	.....	2	204	...	.....
Proudfoot	"	"	2	200	...	.....	2	200	...	.....
Hardy	Parry Sound	H. J. Ellis,	2	200	2	6	1	100	4	451
Himsworth	"	Powassan	5	611	...	.....	2	300	7	1,095
Laurier	"	"	1	103	3	129	...	.....	2	409
Nipissing	"	"	1	100	...	.....	2	200	4	298
Patterson	"	"	3	258	...	.....	1	97	...	.....
Bonfield	Nipissing	W. J. Parsons,	4	400	...	.....	4	500	2	300
Boulter	"	North Bay	3	400	...	.....	.....	.....	2	400
Chisholm	"	"	.....	.....	...	.....	.....	.....	3	393
Ferris	"	"	1	100	1	1½	3	500	2	103
Anson	Haliburton	R. W. Baker,	.....	.....	...	.....	.....	.....	...	.....
Glamorgan	"	Minden	.....	.....	...	.....	.....	.....	1	182
Hindon	"	"	.....	.....	...	.....	.....	.....	...	.....
Lutterworth	"	"	1	28	1	28	...	.....	1	28
Minden	"	"	.....	.....	...	.....	.....	.....	2	314
Snowdon	"	"	1	25	...	.....	.....	.....	3	569
Stanhope	"	"	1	74¼	...	.....	1	74¼	...	.....
Anstruther	Peterborough	Wm. Hales, Apsley	.....	.....	...	.....	.....	.....	...	.....
Burleigh, N.D.	"	"	.....	.....	...	.....	.....	.....	...	.....
" S.D.	"	"	.....	.....	...	.....	.....	.....	1	103
Chandos	"	"	.....	.....	...	.....	.....	.....	2	203
Methuen	"	"	.....	.....	1	2	...	.....	1	2
Cardiff	Haliburton	A. N. Wilson	4	687	...	.....	2	354	5	587
Cavendish	Peterborough	"	.....	.....	2	10	...	.....	2	9
Galway	"	"	.....	.....	...	.....	.....	.....	1	100
Monmouth	Haliburton	"	3	394	...	.....	3	385	3	497
Bangor	Hastings	W. J. Douglas,	2	315	2	159	...	.....	5	288
Carlow	"	Maynooth	3	300	...	.....	2	200	1	222
Cashel	"	"	.....	.....	...	.....	.....	.....	...	.....
Dungannon	"	"	3	163½	...	.....	2	163½	4	292
Faraday	"	"	4	416	1	100	1	188	4	539
Herschel	"	"	2	139½	2	91	1	91	5	494¼
Limerick	"	"	.....	.....	...	.....	.....	.....	...	.....
Mayo	"	"	3	384	...	.....	2	329	1	91
Monteagle	"	"	4	346½	1	157	1	100	4	566
McClure	"	"	1	100	...	.....	.....	.....	...	.....
Wicklow	"	"	2	175	...	.....	.....	.....	...	.....
Wollaston	"	"	.....	.....	...	.....	.....	.....	...	.....
Algona, S	Renfrew	Frank Blank,	.....	.....	...	.....	.....	.....	...	.....
Brougham	"	Wilno	.....	.....	...	.....	.....	.....	...	.....
Brudenell	"	"	4	296½	1	50	2	198	6	1,138½
Burns	"	"	2	198	...	.....	2	198	...	.....
Grattan	"	"	1	104	...	.....	1	104	...	.....
Griffith	"	"	.....	.....	...	.....	.....	.....	...	.....
Hagarty	"	"	3	253	...	.....	.....	.....	4	344
Jones	"	"	18	1,358½	2	27	2	432	1	233
Lyell	"	"	2	305	...	.....	1	200	2	406
Lyndoch	"	"	2	150	...	.....	1	50	1	315

Appendix No. 13—Continued

Township	District or County	Agent	No. of persons located	No. of acres located	No. of purchasers	No. of acres sold	No. of persons cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Matawatchan	Renfrew	Frank Blank,	1	87	...	.....	....	.....	1	150
Radcliffe	"	Wilno	11	1,045	3	95	6	684	1	167
Raglan	"	"	5	450	...	.....	1	200	3	425
Richards	"	"	11	1,024	1	22	4	398	1	222
Sebastopol	"	"	.....	.....	...	.....	....	.....	.....	.....
Sherwood	"	"	9	739	1	50	2	186	2	297
Algona, N	Renfrew	Finlay Watt,	1	100	...	.....	....	.....	.....	.....
Alice	"	Pembroke	2	194	3	303	1	103	1	50
Buchanan	"	"	.....	.....	...	.....	....	.....	1	185
Clara	"	"	.....	.....	1	39	....	.....	1	239
Fraser	"	"	3	403	...	.....	....	.....	2	289
Head	"	"	.....	.....	...	.....	....	.....	.....	.....
Maria	"	"	1	160	...	.....	1	160	....	.....
McKay	"	"	.....	.....	...	.....	....	.....	.....	.....
Petewawa	"	"	2	200	...	.....	1	100	....	.....
Rolph	"	"	.....	.....	...	.....	....	.....	.....	.....
Wilberforce	"	"	.....	.....	...	.....	....	.....	4	383½
Wylie Pt	"	"	1	75	...	.....	....	.....	.....	.....
Calvin	Nipissing	Robert Small,	4	394	...	.....	5	553	1	100
Cameron Pt	"	Mattawa	7	728	1	93	2	108	1	137
Lauder	"	"	4	528	1	5	2	319	1	205
Mattawan	"	"	3	234	...	.....	1	102	....	.....
Papineau	"	"	4	400	...	.....	1	100	1	100
Korah	Algoma	Thos. Dean,	.....	.....	...	.....	....	.....	.....	.....
Park	"	Sault Ste. Marie	.....	.....	...	.....	....	.....	.....	.....
Prince	"	"	.....	.....	1	160	5	720	1	160
Aberdeen	Algoma	Thos. Dodds,	1	166	1	6	....	.....	3	484
" Addl.	"	Thessalon	.....	.....	...	.....	....	.....	.....	.....
Galbraith	"	"	1	165	1	5	....	.....	1	165
Lefroy	"	"	1	33	...	.....	....	.....	.....	.....
Plummer	"	"	.....	.....	...	.....	....	.....	1	117
" Addl.	"	"	.....	.....	...	.....	....	.....	.....	.....
St. Joseph Isd	Algoma	W. E. Whybourne.	3	293	...	.....	2	200	....	.....
" ..	"	"	.....	.....	...	.....	....	.....	.....	.....
Jocelyn	"	"	.....	.....	...	.....	....	.....	2	200
Baldwin	Sudbury	Edward Arthurs,	2	282¾	...	.....	1	162	1	118
Merritt	"	Espanola	6	834½	...	.....	2	370½	1	68
Blake	Thunder Bay	S. H. Wilson,	9	1,356	...	.....	3	473	....	.....
Conmee	"	Port Arthur	6	785	1	50	3	448½	4	626
Crooks	"	"	1	160	1	16	....	.....	3	471½
Dawson Road	"	"	5	659	1	93	3	315	6	660
Dorion	"	"	1	160	1	2	1	160	2	372½
Gillies	"	"	4	529½	3	477	1	157	7	878¼
Gorham	"	"	7	949¾	1	84¼	4	574	11	1,561
Lybster	"	"	1	160	3	234	2	160	2	327
Marks	"	"	5	800	...	.....	1	160½	....	.....
McGregor	"	"	12	1,836½	...	.....	7	1,200	2	324
McIntyre	"	"	.....	.....	...	.....	....	.....	1	162
O'Connor	"	"	.....	.....	1	2	....	.....	1	162
Oliver	"	"	1	160	...	.....	1	160	1	151½
Paipoonge, N.R.	"	"	.....	.....	...	.....	....	.....	.....	.....
" S.R.	"	"	.....	.....	...	.....	....	.....	.....	.....
Pardee	"	"	.....	.....	...	.....	....	.....	6	522
Pearson	"	"	4	560	...	.....	3	400	2	323½

Appendix No. 13—Continued

Township	District or County	Agent	No. of persons located	No. of acres located	No. of purchasers	No. of acres sold	No. of persons cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Scoble	Thunder Bay	S. H. Wilson,	6	870	2	122	4	473	2	321½
Stirling	"	Port Arthur	15	2,137½	3	232½	9	1,425	4	621¾
Strange	"	"	3	439	1	2	2	319	2	320½
Ware	"	"	10	1,147	1	417¼	7	941	11	1,180
Atwood	Rainy River	Wm. Cameron,								
Blue	"	Stratton	7	962½	1	1	2	238	6	729
Curran	"	"	3	480			2	320		
Dewart	"	"	4	412¾	1	99¾	6	559¾		
Dilke	"	"							1	162
Morley	"	"	2	241	3	163	1	80	5	728
Morson	"	"	12	1,367			8	1,064¼	2	317½
McCrosson	"	"	11	1,638			6	874¼	1	161
Nelles	"	"	6	727	4	85	5	645	2	323
Patullo	"	"	4	521			3	361	2	240
Pratt	"	"	5	816½			3	474½		
Roseberry	"	"								
Shenston	"	"								
Sifton	"	"	13	1,900	2	169¾	13	1,990¼	1	80
Spohn	"	"	14	2,009	1	77¼	13	1,745¾		
Sutherland	"	"	10	1,540¾	3	36	11	1,569	1	174½
Tait	"	"	2	160½			2	324	4	652
Tovell	"	"	14	1,866	2	119¾	10	1,393¼	1	156
Worthington	"	"			1	3				
Aylesworth	Rainy River	Alex. McFayden,								
Barwick	"	Emo								
Burriss	"	"	1	159½			2	319	2	359½
Carpenter	"	"	6	907¼	1	70¾	4	665½	1	160
Crozier	"	"	2	100½			2	100½	1	160
Dance	"	"	8	1,286½	1	159½	6	967½	2	319½
Devlin	"	"			1	2			3	526
Dobie	"	"	1	80¼	1	½	3	394¾	1	160½
Fleming	"	"								
Kingsford	"	"	9	1,418	3	80¼	7	1,102	2	341
Lash	"	"	1	162			1	164	1	160
Mather	"	"	4	657½			4	656½	5	580
Miscampbell	"	"			1	11			2	320
Potts	"	"	3	482			4	651½	1	160
Richardson	"	"	1	158½			1	158	2	240
Roddick	"	"								
Woodyatt	"	"								
Aubrey	Kenora	J. E. Gibson,	7	1,084½	1	81½	7	1,084½	6	852
Britton	"	Dryden	13	2,017			5	796½	1	162
Eton	"	"	5	639½	1	2	3	431	3	764
Langton	"	"	2	222¼						
Melgund	"	"	3	470½	3	112½	4	630½		
Mutrie	"	"	5	581			3	273	1	122
Redvers	"	"	8	1,097			3	542		
Rowell	"	"	20	3,153			2	312½	3	350
Rugby	"	"	7	1,118½	1	4	5	800	12	1,520¼
Sanford	"	"	8	1,270			9	1,442		
Southworth	"	"	8	1,059	1	88	4	579	1	80
Temple	"	"	10	1,272	1	65	2	242	1	160
Van Horne	"	"	2	240					2	240
Wabigoon	"	"	5	599¾	1	7	4	592½	4	717¼
Wainwright	"	"	5	794			4	634	2	319¾
Zealand	"	"	28	3,519	3	217¼	12	1,753	1	164½
Melick	Kenora	H. E. Holland,	12	1,880	1	1	7	1,140	3	508
Pellatt	"	Kenora	9	1,093	1	29	6	685	6	818

Appendix No. 13—Continued

Township	District or County	Agent	No. of persons located	No. of acres located	No. of purchasers	No. of acres sold	No. of persons cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Balfour	Sudbury	J. K. MacLennan,							1	160
Blezard	"	Sudbury	5	796	1	½	4	643½		
Broder	"	"	1	60					1	60
Capreol	"	"	2	297			2	342		
Chapleau	"	"	1	136	1	49				
Dell	"	"					2	320	4	417
Garson	"	"					4	446		
Hanmer	"	"	4	516¾			2	321½	2	161
Lumsden	"	"	1	80						
Morgan	"	"								
Neelon	"	"					3	300	1	77
Rayside	"	"	1	86			1	101½		
Appleby	Sudbury	John Brown,	2	243½			3	342	1	159½
Casimir	"	Markstay	6	855½			4	590½	1	79
Dunnet	"	"							1	164½
Hagar	"	"	10	1,679½	2	63	6	760	2	160½
Jennings	"	"								
Kirkpatrick	"	"							1	171
Ratter	"	"	3	500			2	232		
Caldwell	Nipissing	J. P. Marchildon,	1	160						
Cosby	"	Sturgeon Falls	2	204½					4	534
Grant	"	"	3	501½	2	1½	1	147		
Macpherson	"	"								
Martland	"	"	1	159½			1	159½	4	412½
Springer	"	"							1	82
Abinger	Lennox and Addington	Chas. Booth, Denbigh							1	219
Canonto, S	Frontenac	"	1	39			1	100		
" N	"	"								
Clarendon	"	"							2	176
Denbigh	Lennox and Addington	"	1	99					1	99
Miller Pt	"	"								
Palmerston	"	"								
McClintock	Haliburton	Unattached							1	50
Shawanaga	Parry Sound	"							1	2
Airy	Nipissing	"	2	210			2	210	1	157½
Finlayson	"	"								
Murchison	"	"								
Sabine	"	"							3	495
Burns	Renfrew	"							1	199
Burton	Parry Sound	"			1	1			3	3
		Total	718	90,143	113	5,767	443	51,745	411	54,349½

No. of lots assigned.....225

No. of acres assigned.....28,080

SELBY DRAPER,
Chief Clerk.

W. C. CAIN,
Deputy Minister of Lands and Forests.

W. R. LEDGER,
Clerk of Free Grants.

Appendix No. 13—Continued

ISLANDS SOLD

Part or Parcel	Township	District or County	Agent	No. of Acres Sold
Island A	Mason	Parry Sound	I. M. Campbell	4.
" B (Part)	"	"	"	1.5
" B (Part)	"	"	"	4.63
" B 429, Georgian Bay	"	"	"	.7
Island A, Weslemcoon Lake	Ashby	Lennox and Addington	"	5.
Island B, Sharbot Lake	Olden	Frontenanc		1.94
Big Pine Island, Loon Lake	Chandos	Peterborough	Wm. Hales	1.25
Pine Island, Loon Lake	"	"	"	.75
Wolfe Island, Charleston Lake	Lansdowne	..		52.25
Parcel M C 20, Abrams' Lake	Drayton	Kenora		1.7
Island F P 97, Pelican Lake	"	"		.1
Location M C 8	"	"		.9
Parcel R K 244	Zealand	"		5.14
Parcel 2, Island 133	Baxter	Muskoka	J. B. Brown	1.5
Island South of Big or Tobin's Island	Medora	"	"	.34
Island S, Lake Joseph	Humphry	"	"	.9
Bonner's Island, St. Mary's Lake	Stephenson	"	"	1.88
Echo Island	Stanhope	Haliburton		2.
Club Island, Island Lake	Aweres	Algoma	Thos. Dean	2.5
German Island	South Crosby	Leeds	Unattached	2.23
Sauvage Island	"	"	"	2.70
Waba Island, White Lake	Darling	Lanark	"	2.
Idlewylde Island, Lake Nipissing	Nipissing	Nipissing	H. J. Ellis	3.4
				99.31

Appendix No. 13—Continued

ISLANDS PATENTED

Part or Parcel	Township	District or County	Agent and Post Office Address	No. of Acres Patented
Island B 357	Cowper	Parry Sound	Miss I. M. Campbell	1.70
" B 716	"	"	"	2.70
" B 597	"	"	"	1.
" B 358	"	"	"	4.
" C 57 (Part)	Carling	"	"	9.50
" C 35	"	"	"	1.36
" C 309	"	"	"	3.64
" 842 A	Harrison	"	"	.40
" D	"	"	"	.34
" 383 A	"	"	"	1.15
Pt. 4, Island 96	"	"	"	2.
Pt. Island 355 A	"	"	"	4.93
N½ Island B 28	Conger	"	"	5.
Island B 7311	"	"	"	8.80
" B 285	"	"	"	1.70
Pt. Island 3464 T P	Mowat	"	"	5.
Good Luck Island	Morrison	Muskoka	Jas. B. Brown	1.
Cranberry or Island A.	"	"	"	.40
				54.62

SELBY DRAPER,
Chief Clerk.

W. C. CAIN,
Deputy Minister.

Appendix No. 13—Concluded

List showing number of locations by Returned Soldiers in Sale and Free Grant Territory, respectively.

District	Agency	Number Locations
	In Sale Territory	
Algoma	Hearst	13
"	Kapuskasing	13
"	Thessalon	1
"	Sault Ste. Marie	Nil
Temiskaming	Englehart	3
"	Cochrane	28
"	Elk Lake	Nil
"	Haileybury	1
"	Matheson	19
"	New Liskeard	Nil
Sudbury	Massey	1
"	Sudbury	1
"	Unattached	13
"	Markstay	1
Nipissing	North Bay	7
Thunder Bay	Port Arthur	11
Kenora	Kenora	1
		113

Statement showing number of lots resumed for non-performance of settlement duties by, or on behalf of returned soldiers.

	In Sale Territory	
Temiskaming	Cochrane	28
"	New Liskeard	5
"	Englehart	3
"	Matheson	12
"	Hearst	19
"	Elk Lake	Nil
Algoma	Massey	1
Cochrane	Kapuskasing	11
Nipissing	North Bay	2
"	Markstay	1
"	Unattached	1
		83

SELBY DRAPER,
Chief Clerk.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 14

Statement showing the number of purchasers and of acres sold; of lots resumed for non-performance of the settlement duties; and of patents issued in Townships other than Free Grant during the year ending 31st October, 1903.

Township	District or County	Agent	No. of acres sold	No. of purchasers	No. of sales cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Machin	Cochrane	S. J. Dempsay, Cochrane	2,561	18	5	670	.....	.....
Blount	"	" ...	1,122½	8	22	2,919	2	328
Shackleton	"	" ...	2,769	20	10	1,370	1	4
Brower	"	" ...	3,500	22	22	3,564	4	604½
Pyne	"	" ...	1,916½	12	5	818	.....	.....
Newmarket	"	" ...	4,031	26	19	3,021½	2	306
Fauquier	"	" ...	1,194	8	4	612	3	283
Fox	"	" ...	4,003½	25	10	1,619½	3	470
Clute	"	" ...	2,404	16	14	2,097	10	1,200
Kennedy	"	" ...	1,347	9	2	302	.....	.....
Calder	"	" ...	4,848	32	14	2,049	2	287
Glackmeyer	"	" ...	1,884	13	6	890	14	1,762¾
Fournier	"	" ...	1,278½	8	7	1,104	1	157
Leitch	"	" ...	2,033	14	4	570	11	476
Colquhoun	"	" ...	2,138	14	2	293	.....	.....
Lamarche	"	" ...	2,544	16	15	2,376½	3	484½
Casgrain	Cochrane	J. L. O'Donnell, Hearst	1,176	8	....	.....	3	450
Devitt	"	" ...	4,442	31	11	1,738	.....	.....
Eilber	"	" ...	4,984	32	17	2,643	1	7½
Hanlan	"	" ...	4,195	27	28	4,339	3	489
Kendall	"	" ...	6,105	56	25	3,650	4	491
Lowther	"	" ...	7,669	52	20	2,905	.....	.....
O'Brien	Cochrane	H. E. Sheppard, Acting Agent, Kapuskasing	4,189	43	19	1,841	5	195
Owens	"	" ...	3,489	35	9	893	2	221
Williamson	"	" ...	3,894	40	6	552	.....	.....
Bayley	Timiskaming	Jos. Woollings, Englehart	.....	....	....	.....	.....	.....
Blain	" ..	" ...	.....	....	....	.....	.....	.....
Catharine	" ..	" ...	636½	4	10	1,598	14	1,037
Chamberlain	" ..	" ...	31½	1	....	.....	4	660¼
Dack	" ..	" ...	40	1	1	159½	9	1,314¾
Davidson	" ..	" ...	.....	....	....	.....	.....	.....
Eby	" ..	" ...	.....	....	....	.....	5	162½
Evanturel	" ..	" ...	.....	....	....	.....	5	686
Gross	" ..	" ...	.....	....	....	.....	.....	.....
Ingram	" ..	" ...	305½	2	1	159½	2	310
Marter	" ..	" ...	481	3	3	480	3	480
Marquis	" ..	" ...	151½	1	1	161½	6	844
Otto	" ..	" ...	1,154	7	3	479	3	109½
Pacaud	" ..	" ...	460	3	3	480	2	298½
Pense	" ..	" ...	187	1	7	1,148½	1	37¼
Robillard	" ..	" ...	.....	....	....	.....	3	355½
Savard	" ..	" ...	.....	....	....	.....	4	630
Sharpe	" ..	" ...	.....	....	....	.....	.....	.....
Truax	" ..	" ...	1,115½	7	5	802	1	160
Benoit	Timiskaming District	J. E. Mills, Matheson	1,056	7	1	160	1	148
Beatty	Cochrane	" ...	234	3	....	.....	10	819
Bond	"	" ...	1,090	7	1	163	2	210

Appendix No. 14—Continued

Township	District or County	Agent	No. of acres sold	No. of purchasers	No. of sales cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Bowman	Cochrane	J.E. Mills Matheson	316	2			8	755
Calvert	"	"	1,276	8			6	875
Carr	"	"	313	2			10	1,593
Clergue	"	"	1,601	10			3	329
Currie	"	"	3,094	20			3	400
Dundonald	"	"	604	4				
Evelyn	"	"	160	1	1	157		
German	"	"	1,490	9			1	152
Hislop	"	"	659	4	1	143	6	809
Matheson	"	"	2,704	15	4	675	5	819
Mountjoy	"	"	2,026	13			5	738
McCart	"	"	1,577	10	1	161	1	159
Playfair	"	"	1,290	9			4	637
Stock	"	"	2,067	13			4	477
Taylor	"	"	857	6			6	821
Walker	"	"	874	6			4	399
Armstrong	Timiskaming	J. W. Bolger, New Liskeard	160	1			2	314
Auld	"	"	320	2				
Beauchamp	"	"			1	160	2	319
Brethour	"	"	218	2			3	477
Bryce	"	"	1,280	8	2	319	3	360
Bucke	"	"	400	3			4	383
Cane	"	"	639	4	3	479	2	310
Casey	"	"	358	3			6	834
Dymond	"	"					3	388
Firstbrook	"	"	479	3			2	321
Harley	"	"	397	3			8	1,039
Henwood	"	"	648	4	3	483	5	800
Harris	"	"	100	1			1	160
Hilliard	"	"	145	1			12	1,684
Hudson	"	"	605	4			8	1,280
Kerns	"	"	161	1			7	961
Lundy	"	"	324	2	2	320	2	320
Tudhope	"	"	80	1	1	120		
Smyth	Timiskaming	Mark Morgan, Elk Lake					1	90
Lorrain	Timiskaming	Neil J. McAulay, Haileybury	642	4	3	393	5	503
Mason	Nipissing	J. P. Marchildon, Sturgeon Falls					1	159
Scollard	"	"	476	3			3	324
Hugel	"	John Brown, Markstay	480	4			4	640
Loudon	"	"	289	2				
Phelps	"	W. J. Parsons, North Bay	3,204	20				
Widdifield	"	"	639	5			10	1,280
Awrey	Sudbury	R. A. Teasdale, Massey					1	147
Hallam	"	"	552	4			2	372
Harrow	"	"	368	3				
May	"	"	321	2			1	75
Salter	"	"	160	1			4	641

Appendix No. 14—Continued

Township	District or County	Agent	No. of acres sold	No. of purchasers	No. of sales cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Shedden	Sudbury	R. A. Teasdale, Massey					1	50
Victoria	"	"					2	295
Bigwood	Sudbury	J. K. Maclennan, Sudbury	140	1			4	488
Delamere	"	"	525	3			1	155
Dowling	"	"	314	2				
Loughrin	"	"	317	2				
McKim	"	"	160	1				
Drayton	Kenora	H. E. Holland, Kenora	253	2			2	295
Bright	Algoma	Thomas Dodds, Thessalon	154	1				
Johnson	"	"					2	120
Patton	"	"	166	1				
Striker	"	"	160	1			2	171
Thompson	"	"	58	1			1	58
Aweres	Algoma	Thomas Dean, Sault Ste. Marie	781	5			2	309
Tarentorus	"	"					3	326
Vankoughnet	"	"	170	1			2	319
Watten	Rainy River	C. J. Hollands, Fort Frances	357	2				
Forbes	Thunder Bay	S. H. Wilson, Port Arthur	2,634	16			2	216
Lyon	"	"	895	6				
Nipigon	"	"	311	2			1	161
Upsala	"	"	857	6				
Nairn	Sudbury	E. Arthurs, Espanola					2	314
Admaston	Renfrew	Unattached	371	4				
Arran	Bruce	"					1	133
Badgerow	Nipissing	"	556	4			4	495
Bagot	Renfrew	"	100	1			6	575
Bastedo	Nipissing	"	175	2			2	319
Bruce	Bruce	"	300	3			2	150
Bedford	Frontenac	"					2	295
Bentinck	Grey	"					5	359
Burford	Brant	"					1	50
Bromley	Renfrew	"					1	100
Barrie	Frontenac	"					2	65
Belmont	Peterborough	"					1	100
Creighton	Sudbury	"					1	158
Cleland	"	"	131	1				
Cook	Cochrane	"	160	1				
Cobden	Algoma	"	334	2			1	308
Crerar	Nipissing	"	375	3			4	455
Dalton	Victoria	"	49	1			4	341
Darling	Lanark	"					2	326
Dennison	Sudbury	"	112	1			1	112
Derby	Grey	"	100	1			1	100
Egremont	"	"					1	8
Elzevir	Hastings	"	100	1			1	100
Fairbank	Sudbury	"	300	2	1	125	2	278

Appendix No. 14—Concluded

Township.	District or County.	Agent.	No. of acres sold	No. of purchasers	No. of sales cancelled	No. of acres resumed	No. of patents issued	No. of acres patented
Falconer	Nipissing	Unattached	328	2	....	.....	2	328
Fitzroy	Carleton	"	.....	....	....	.....	1	100
Field	Nipissing	"	425	3	....	.....	5	581
Gibbons	"	"	183	2	....	.....	1	152
Graham	Sudbury	"	.....	....	....	.....	11	1,695
Guibord	Cochrane	"	367	2	....	.....	....	.....
Harvey	Peterborough	"	.....	....	....	.....	3	407
Horton	Renfrew	"	100	1	....	.....	....	.....
Howick	Huron	"	.....	....	....	.....	1	100
James	Timiskaming	"	.....	....	....	.....	2	231
Kennebec	Frontenac	"	1,202	10	....	.....	5	647
Kaladar	Lennox and Addington	"	.....	....	....	.....	1	128
Lavant	Lanark	"	159	1	....	.....	....	.....
Lorne	Sudbury	"	586	4	....	.....	6	1,117
Louise	"	"	272	2	....	.....	7	1,015
Matchedash	Simcoe	"	.....	....	....	.....	5	216
Marmora	Hastings	"	100	1	....	.....	....	.....
Medonte	Simcoe	"	.....	....	....	.....	1	150
Maisonville	Temiskaming	"	.....	....	....	.....	4	429
McNab	Renfrew	"	.....	....	....	.....	1	50
Olden	Frontenac	"	214	3	....	.....	1	160
Oso	"	"	365	3	....	.....	3	366
Osprey	Grey	"	100	2	....	.....	....	.....
Proton	"	"	.....	....	....	.....	1	100
Rutherford	Manitoulin	"	160	1	....	.....	....	.....
Ross	Renfrew	"	.....	....	....	.....	1	100
Rama	Ontario	"	.....	....	....	.....	6	552
So. Sherbrooke	Lanark	"	.....	....	....	.....	1	92
Sandwich East	Essex	"	58	1	....	.....	2	89
Sydenham	Grey	"	.....	....	....	.....	1	50
Seymour	Northumberland	"	200	1	....	.....	....	.....
Somerville	Victoria	"	.....	....	....	.....	1	93
Sheffield	Lennox and Addington	"	.....	....	....	.....	1	100
Tiny	Simcoe	"	.....	....	....	.....	2	22
Trill	Sudbury	"	129	1	....	.....	....	.....
Tudor	Hastings	"	100	1	....	.....	3	260
Waters	Sudbury	"	161	1	....	.....	1	81
Whitney	Temiskaming	"	161	1	....	.....	....	.....
Wilberforce	Renfrew	"	.....	....	....	.....	2	175
		Total	137,977	978	355	52,273	471	56,953

Number of lots assigned.....613 Number of acres assigned.....83,981

J. E. DRINKWATER,
Clerk in charge.

SELBY DRAPER,
Chief Clerk.

W. C. CAIN,
Deputy Minister.

Appendix No. 14—Concluded

Statement showing the number of purchasers, acres sold and of patents issued in Townsites, during the year ending 31st October, 1923.

Townsite.	District or County.	Agent.	No. of acres sold.	No. of purchasers.	No. of patents issued.	No. of acres patented.
Alexandra	Cochrane	Unattached	1.00	4	....	.....
Belleville	Hastings	"	.50	1	1	.50
Capreol	Sudbury	"	.64	3	6	.72
Cobalt, North	Timiskaming	"	.11	1	....	.....
Dryden	Kenora	"	.25	1	3	.75
Foleyet	Sudbury	"	1.00	4	1	.06
Fordwich	Huron	"	2.00	1	1	2.00
Hearst	Cochrane	"	19.24	3	7	18.50
Hornepayne	Algoma	"	.80	5	....	.....
Kirkland Lake	Timiskaming	"	1.72	14	11	.87
Kapuskasing	Cochrane	H. E. Sheppard	27.37	87	3	15.39
Killarney	Algoma	Unattached	.17	1	1	.17
Macfarlane	Kenora	"	3.82	11	3	1.32
Moonbeam	Timiskaming	"	.16	1	..	.....
Missanabie	Algoma	"	1.87	7	2	.34
Petewawa	Renfrew	"	.25	1	1	1.50
Sioux Lookout	Kenora	"	.94	3	9	2.20
Swastika	Timiskaming	W. G. A. Wood	.85	5	1	.23
Winnipeg River Crossing	Kenora	Unattached	.88	1	1	.23
			63.57	154	51	44.78

SELBY DRAPER,
Chief Clerk.
J. B. PROCTOR,
Clerk in Charge.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 15.

Honourable James Lyons,
Minister of Lands and Forests,
Toronto, Ont.

Sir,—Surveys were carried out under instructions from this department during the past year comprising the running of approximately 200 miles of base and meridian lines; 600 miles of township outlines; 2,000 miles of lake and river traverse, subdivision of two townships into lots and concessions and various timber and other miscellaneous surveys.

Base and Meridian Lines

Phillips & Benner, Ontario Land Surveyors, Port Arthur;
K. G. Ross, Ontario Land Surveyor, Sault Ste Marie, Ont.,

were engaged on base and meridian line work in the territory west of the Nepigon Forest Reserve, district of Thunder Bay, north and south of the Canadian National Railway.

Township Boundaries

J. W. Fitzgerald, Ontario Land Surveyor, Peterborough;
Charles V. Gallagher, Ontario Land Surveyor, South Porcupine;
McAuslan, Anderson & Moore, Ontario Land Surveyors, North Bay;
Sutcliffe & Neelands, Ontario Land Surveyors, New Liskeard;
Speight & VanNostrand, Ontario Land Surveyors, Toronto;
H. J. Beatty, Ontario Land Surveyor, Pembroke,

were engaged on the survey of township boundaries in the districts of Sudbury, Cochrane and Algoma.

T. J. Patten, Ontario Land Surveyor, Little Current, subdivided the township of Mongowin, district of Sudbury.

G. P. Angus, Ontario Land Surveyor, North Bay, subdivided the westerly part of the township of Thorning, district of Cochrane.

Lake and River Traverse

James S. Dobie, Ontario Land Surveyor, Thessalon, traverse of English River, district of Kenora.

R. S. Kirkup, Ontario Land Surveyor, Port Arthur, traverse of Minnietakie Lake and Big Sandy Lake, district of Kenora.

C. R. Kenny, Ontario Land Surveyor, Sault Ste Marie, traverse of Moose River, district of Cochrane.

J. T. Coltham, Ontario Land Surveyor, Parry Sound, traverse of part of Kabinakagami River, districts of Algoma and Cochrane.

T. G. Code, Ontario Land Surveyor, Cobalt, traverse of part of Kabinakagami River, district of Cochrane.

D. J. Gillon, Ontario Land Surveyor, Fort Frances, traverse of Seine River, district of Rainy River.

C. H. Wilkins, Ontario Land Surveyor, Hastings, traverse of Canoe and Smoke Lakes, in Algonquin National Park, district of Nipissing.

Lang & Ross, Ontario Land Surveyors, Sault Ste. Marie, traverse of part of Sturgeon River and Upper English Rivers, district of Kenora.

Timber Berth Surveys

Timber line in Township 9 Z, district of Sudbury, by J. W. Fitzgerald, Ontario Land Surveyor, Peterborough.

Timber lines in the township of Kittson and east of the township of Brigstocke, district of Timiskaming, by Sutcliffe & Neelands, Ontario Land Surveyors, New Liskeard.

Miscellaneous Surveys

Survey of summer resort parcels on Rama Island and also on islands near mouth of the Severn River, by C. E. Fitton, Ontario Land Surveyor, Toronto.

Survey of summer resort parcels at Bruce Beach in the township of Huron, county of Bruce, by E. D. Bolton, Ontario Land Surveyor, Listowel.

Survey of parcels of land at Severn River, crossing Canadian Pacific Railway, township of Matchedash, county of Simcoe, by L. D. N. Stewart, Ontario Land Surveyor, Toronto.

C. E. Fitton, Ontario Land Surveyor, Toronto, carried on the inspection of survey work in the field during the past season.

Detailed reports of the several surveys for which returns have been made during the year will be found in Appendices 20 to 34, inclusive.

L. V. Rorke,
Director of Surveys.

Toronto, October 31st, 1923.

Appendix No. 16

Statement of Municipal Surveys confirmed during the twelve months ending October 31st, 1923.

No.	Name of Surveyor	No.	Date of Instructions	Description of Survey	Date when confirmed under Ont. Statutes 1920, chap. 48, sec. 11-18, inclusive
1	George L. Brown..	720	July 2, 1919.	To survey the road allowance between the 4th and 5th concessions of the township of Williamsburg across lost 10, 11 and 12, in said township, and that stone or other durable monuments be placed to mark the boundaries of the same.	June 30, 1923.
2	Frank N. Rutherford.....	731	Aug. 24, 1922	To survey the road allowance between the townships of Grantham and Niagara, extending from the Queenston and Grimsby Provincial Road to the lake shore road, and to plant durable monuments to mark the said road allowance as set out herein.....	July 16, 1923.
3	E. T. Wilkie.....	732	Nov. 22, 1922	To survey the original road allowance between lots 31 and 32 in the 1st concession of the township of Lancaster, county of Glengarry, from the Provincial Highway south to the St. Lawrence River, and to plant standard iron monuments to mark the said original road allowance.....	July 7, 1923.

L. V. RORKE,
Director of Surveys.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 17

Statement of Municipal Surveys for which instructions issued during the twelve months ending October 31st, 1923.

No.	Name of Surveyor	No.	Date of Instructions	Description of Survey
1	E. T. Wilkie.....	732	Nov. 22, 1922	To survey the original road allowance between lots 31 and 32 in the 1st concession of the township of Lancaster, county of Glengarry, from the Provincial Highways south to the St. Lawrence River and to plant standard iron monuments to mark the said original road allowance.
2	Oliver Smith.....	733	Mar. 19, 1923	To survey the original road allowance between the 13th and 14th concessions across lot 21, in the township of Harvey, county of Peterborough, and plant standard iron monuments to mark the limits of said road.
3	Roger M. Lee.....	734	June 2, 1923.	To survey that part of the city of Brantford, in the county of Brant, lying between the westerly side of Rawdon Street and the centre line of Stanley Street and between the southerly side of Colborne Street, and the lands of the corporation of the city of Brantford on the north and to plant durable monuments to mark the several street lines within this described limit.
4	A. G. Ardagh.....	735	June 22, 1923	To survey the line between the 15th and 16th concessions of the township of Sunnidale and the road allowance between lots 3 and 4, 6 and 7, 9 and 10 in the 16th concession.
5	Speight & Van Nostrand.....	736	Aug. 22, 1923	To survey the street known as Spadina Crescent in the city of Toronto, in the county of York, as shown on registered plan D 33.

L. V. RORKE,
Director of Surveys.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 18

Statement of Crown Surveys in progress during the twelve months ending October 31st, 1923.

No.	Date of Instructions	Name of Surveyor	Description of Surveys	Amount paid
1	May 31, 1923	G. P. Angus	Survey the west part of the township of Thorning, district of Cochrane	$2,350 00
2	April 15, 1923	H. J. Beatty	Survey certain township outlines in the district of Algoma, west of A. C. Ry.	7,450 00
3	April 9, 1923	J. T. Coltham	Traverse survey of Kabinakagami Lake and Kabibikagami River, district Cochrane and Algoma	3,000 00
4	April 8, 1923	T. G. Code	Traverse part of Kabinikagami River, district Cochrane	2,160 00
5	April 8, 1923	J. S. Dobie	Traverse of part of English River and islands, districts Kenora and Patricia	8,000 00
6	April 15, 1923	J. W. Fitgerald	Survey certain township outlines south of C.P.R., district of Sudbury	6,120 00
7	Aug. 30, 1923	J. W. Fitzgerald	Survey of timber lines in township 9Z, district Sudbury	250 00
8	April 5, 1923	D. J. Gillon	Traverse of the Seine River, district of Rainy River	8,000 00
9	April 5, 1923	C. V. Gallagher	Survey certain township outlines along the C. P. Ry., district of Sudbury	6,100 00
10	April 10, 1923	R. S. Kirkup	Traverse shores of Minnietakie in district of Kenora	3,000 00
11	April 15, 1923	C. R. Kenny	Tranverse survey of Moose River, district of Cochrane	4,160 00
12	June 1, 1923	T. J. Patten	Survey of township Mongowin in district Sudbury	1,000 00
13	April 15, 1923	K. G. Ross	Base and meridian line, district Thunder Bay	7,267 50
14	May 16, 1923	G. F. Summers	Survey addition town plot of Alexandra, district of Cochrane	100 00
15	Aug. 30, 1923	Sutcliffe & Neelands	Survey timber lines in the township of Kitson and east of Brigstocke, district of Timiskaming	200 00
16	April 15, 1923	Sutcliffe & Neelands	Survey certain township outlines east of the Abitibi, district of Cochrane	6,075 00
17	June 18, 1923	C. H. Wilkins	Resurvey of shores of Canoe and Smoke Lakes	2,940 00
18	April 15, 1923	McAuslan, Anderson & Moore	Survey certain township outlines along C.P.R., district of Sudbury	6,050 00
				$74,222 50

L. V. RORKE,
Director of Surveys.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 19

Statements of Crown Surveys completed and closed during the twelve months ending October 31st, 1923.

No.	Date of Instructions	Name of Surveyor	Description of Survey	Amount paid
1	Sept. 26, 1922	G. P. Angus	Resurvey of certain lots in the township of Blount, district of Cochrane	$922 70
2	April 12, 1922	H. J. Beatty	Survey certain township outlines, district of Algoma	4,157 85
3	April 27, 1922	Jas. T. Coltham	Traverse of Severn River between the townships of Matchedash, Baxter, Morrison, Wood	2,296 55
4	April 12, 1922	Jas. S. Dobie	Traverse the shore of the English River and the islands therein, districts of Kenora and Patricia	4,216 00
5	April 12, 1922	J. W. Fitzgerald	Certain township outlines south of the Canadian Pacific Railway, district of Sudbury	1,884 83
6	May 8, 1922	C. E. Fitton	Inspection of surveys, 1922	1,230 44
7	April 12, 1922	Chas. V. Gallagher	Certain township outlines along the Canadian Pacific Railway, district of Sudbury	3,432 89
8	April 17, 1922	D. J. Gillon	Traverse of islands and part of the shore lines Lake of Woods, district Rainy River	5,844 70
9	April 18, 1922	C. R. Kenny	Traverse of portion of Abitibi River, district of Cochrane	3,071 97
10	April 18, 1922	Roy S. Kirkup	Traverse shores of Wabigoon Lake, etc., district of Kenora	3,687 20
11	April 12, 1922	McAuslan, Anderson & Moore	Certain township outlines along Canadian Railway, district of Sudbury	2,067 23
12	April 1,1922	Mooney & Gill	Certain lines in unsurveyed territory, district of Sudbury	2,238 00
13	April 21, 1922	Phillips & Benner	Base and meridian lines, district of Thunder Bay	4,027 21
14	April 26, 1922	T. J. Patten	Traverse part Mississaga River, district Algoma	4,939 71
15	April 22, 1922	K. G. Ross	Base and meridian lines, district Thunder Bay	2,659 77
16	April 12, 1922	Sutcliffe & Neelands	Certain township outlines on Abitibi River, district of Cochrane	2,122 39
17	April 12, 1922	Speight & Van Nostrand	Certain township outlines on Abitibi River, district of Cochrane	2,474 57
18	April 5, 1922	E. T. Wilkie	Renewal portion boundary between Ontario and Quebec	548 90
19	April 27, 1922	C. H. Wilkins	Traverse certain lakes and rivers, townships Methuen and Anglesea	1,581 35

Appendix No. 19—Concluded.

Statements of Crown Surveys completed and closed during the twelve months ending October 31st, 1923.

No.	Date of Instructions	Name of Surveyor	Description of Survey	Amount paid
20	March 7, 1921	J. W. Pierce	Survey boundary between Ontario and Manitoba	$3,959 05
21	June 5, 1922	M. M. Gibson	Certain survey work, Presquile Park, county of Northumberland	805 91
22	July 25, 1922	T. G. Code	Traverse Reuben Lake, etc., district Nipissing	1,583 81
23	Aug. 21, 1922	L. Mooney	Survey timber berth line, township 9 Z, district of Sudbury	377 43
24	Sept. 1, 1922	K. G. Ross	Survey Island Lake, township Aweres	343 00
25	June 30, 1922	K. G. Ross	Survey Pine Island in St. Mary's River	745 77
26	Dec. 11, 1922	K. G. Ross	Survey of water power possibilities, English and Sturgeon Rivers, district of Kenora	2,269 97
27	Nov. 17, 1922	C. E. Fitton	Survey part of Rama Island	257 75
28	April 18, 1922	R. S. Kirkup	Survey of islands in Wabigoon Lake, district of Kenora	184 50
29	April 15, 1923	Speight & Van Nostrand	Township outlines in the vicinity of Mattagami River, district of Cochrane	9,722 93
30	April 15, 1923	Phillips & Benner	Survey certain meridian and base lines, district of Thunder Bay	9,355 92
31	April 27, 1923	C. E. Fitton	Inspection of surveys, 1923	4,431 00
32	April 30, 1923	C. E. Fitton	Survey Rama Island at Washaga and islands in Severn River	561 00
33	.....	.....	Architectural iron and bronze posts	500 00
40	.....	L. D. N. Stewart	Services and expenses in connection with Severn River survey	152 50
41	June 19, 1923	E. D. Bolton	Survey of cottage sites at Bruce Beach, township Huron	803 35
42	.....	L. D. N. Stewart	Services and expenses re extension of parks	173 17
			Total	$94,055 30

L. V. RORKE,
Director of Surveys.

W. C. CAIN,
Deputy Minister of Lands and Forests.

Appendix No. 20

SURVEY OF TOWNSHIP 9 Z, DISTRICT OF SUDBURY

PETERBORO, ONT., December 7th, 1923.

Sir,—I beg to report that, agreeable to your instructions dated August 30th, 1923, I have completed the survey of the line between the east and west halves of township 9 Z in the district of Sudbury and beg to submit herewith plan—timber plan, field notes and accounts, all of which I trust will be found satisfactory to your department.

I commenced the survey at an iron post planted by myself earlier in the season to mark the three-mile point on the north boundary of the township 9 Z and from this point I ran due south astronomically six miles, three chains, and seventy-six links where I intersected the north boundary of the township 8 Z, surveyed by Ontario Land Surveyor James Dobie in 1913. As I had taken an observation on Polaris for azimuth on June 27th last at a point just eleven chains and sixty-three links east of my present starting point—particulars of which I have given in the accompanying field notes. I did not think it necessary to observe again at the exact starting point. The country south, for the first thirty-three chains and twenty-five links, is rocky and was burnt over in the year 1921 and there is now on the ground standing and fallen dead spruce—Banksian pine, white birch and poplar with small poplar springing up. At the above-named point we reach the green timber consisting of spruce from ten to twenty inches in diameter, white and yellow birch and Banksian pine up to sixteen inches in diameter, and a fair quantity of white pine running from ten to thirty inches in diameter, the above size and class of timber, with the exceptions of very small patches of swamp and brule, continues to the end of the line. The country is of a very rolling rocky character and is absolutely devoid of agricultural land, but to my idea contains much valuable white pine and other classes of timber. We had snow and a very hard frost on the 13th of September, the weather continuing cold and cloudy for the balance of the work, so that I was unable to get another observation. I am glad to report, however, that according to my own chainage on the north boundary of township 9 Z, and that of Mr. Dobie's on the north boundary of the township 8 Z, I have succeeded in practically dividing the township into east and west halves.

I have the honour to be, Sir,

Your obedient servant,

J. W. FITZGERALD,
Ontario Land Surveyor.

To the Honourable Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 21

SURVEY OF PORTION MISSISSAGA RIVER

LITTLE CURRENT, ONT., February 21st, 1923.

Sir,—I have the honour to submit to you the following report on the survey of a portion of the Mississaga River which I have made in accordance with instructions from your department, dated April 26th, 1922.

I left here on June 3rd, by motor boat, with a part of my party and on arrival at the mouth of the Mississaga River engaged more canoemen.

Aubrey Falls, Mississaga River.

Going up a heavy rapids on Mississaga River.

I started the work near mining location No. 3 in Gladstone township and on the completion of that section of it proceeded up the river to find the next starting point, the east limit of the township of Otter. Although we watched carefully for that line we missed finding it partly through underestimating our speed. When we finally located our position the camp had gone well up into Berth F, so I decided to complete the survey of that portion on our return down the river. On the completion of the work through Bark Lake and up to the intersection of the north boundary of Berth T, the north boundary of the Mississaga Forest Reserve, we found that on account of the very low water it

was unadvisable to return down the Mississaga and returned by the canoe route to Biscotasing and railway to Little Current where we arrived on the 26th of September.

As directed, posts, numbered and properly marked, were planted well above flood water at intervals not exceeding about one mile and at every lot or township line which we found. The posts are all of cedar with the exception of a few tamarac ones where cedar was not convenient. Where there was soil a hole for the post was dug about two feet deep and where loose stones were to be found, a cairn or mound, usually four to five feet wide at the base, was built around the post. The cairns are noted in the field notes.

On the heavy rapids or falls levels were taken to ascertain the fall. On all considerable falls of water check levels were also made.

There is considerable white and red pine and in places there appears to be an enormous quantity of it as indicated in the notes. The kind and size of timber and brule country was carefully noted throughout.

On nearing Bark Lake a good deal of tamarac up to six inches in diameter was observed.

Along the whole course of the river and lakes the soil is sand and sandy loam and gravel with occasional beds of cobble stone. In only one or two places was any clay subsoil noticed. There are no great tracts of farming land.

Away from the river and occasionally along the river there are rocky hills and ranges of rocky hills from 50 feet to 200 or 300 feet high.

Minisinokwa, Lower Green and Bark Lakes which we surveyed, are very attractive and contain many desirable islands. The hills around those lakes are mostly well timbered and slope beautifully down to the waters. There are also many fine sand beaches on those lakes.

With the returns I am forwarding a number of films of photographs made of some interesting spots in the country traversed.

I have the honour to be, Sir,

Your obedient servant,

T. J. Patten,
Ontario Land Surveyor.

To His Honour, Minister Lands and Forests,
Toronto.

Appendix No. 22

Survey of Shore Line and Islands, Lake of the Woods, District of Kenora

Fort Frances, Ont., February 24th, 1923.

Sir,—I have the honour of submitting this report on the traverse survey of the shore line and islands in the southern part of Lake of the Woods, made under instructions from the Department of Lands and Forests, dated May 18th, 1922.

This survey being a continuation of that made in 1921, was conducted on the same system, the original surveys made by the Dominion Government forming the basis: the surveys on the ground and the plans thereof being prepared to correspond with ranges 22, 23, 24, 25 and 26, east of the principal meridian.

The survey was commenced immediately after the receipt of instructions, the main shore traverse commencing at a post marked 12 M. planted at the end of the traverse made in 1921. This post is at the westerly extremity of the peninsula between Stoney Portage and Stevens Bay, which form part of Sabaskong Bay.

The various islands were traversed in the usual manner:—polaris observations being taken during the course of the work—observations at elongation were taken at all main observation stations, while time observations, based on the tables supplied by the department, were taken at various points on the traverse as the work progressed.

In making the traverse of the main shore separate traverses were made of the different parts, Turtle Lake and Obabikon Lake being also kept separate. The fixed notes have been prepared for each of the divisions separately as follows:

1. *Stevens Bay*—From the 12 M. post at the end of the 1921 traverse to a point nearly due north therefrom.

2. *Sabaskong and Button Bays*—From the end of the traverse No. 1 to an iron post marking the west extremity of the south boundary of I. R. 35 B, omitting Turtle Lake.

3. *Turtle Lake.*

4. *Obabikon Lake South*—Commencing at the end of traverse No. 2 ending at the end of traverse No. 5.

5. *Obabikon Lake North*—Commencing at an iron post marking the south west angle I. R. 35 B, thence to the end of traverse No. 4.

6. *Miles Bay*—From the same point of commencement as No. 5 to the end of the season's work.

Mile posts were planted continuously from 0. miles at the aforesaid 12 M. post on traverses 1, 2 and 5, except when the traverse crossed Indian reserves on which the posts were omitted—traverse 3, 4 and 5 were posted separately.

Continuous traverses were run through the islands, connecting with the main shore traverse and with various points on the traverse made in the previous season. The whole system finally closing on a post planted in 1921 at station 68 on the traverse of Dawson Island—G. 1793.

During the progress of the survey the courses and distances of the traverses were worked out by latitude, and departure in the same manner as in 1921, while the island traverses were plotted, and any errors detected were rectified by re-reading angle and distances until the traverse closed satisfactorily.

Plans and field notes have been prepared in the same manner as those of last season; island description and acreage being shown on each plan.

In some general descriptions of the islands given in 1921 holds good for this season's work. There are many very fine islands for summer resort purposes, on nearly all of which there is valuable white, red or Jack pine timber.

There was no delay in the season's work from heavy wind. The survey was held up for a day or two in October on account of very dense smoke from forest fires, principally in Minnesota.

The plans being prepared in accordance with the original ranges, should be joined to those of last season with no difficulty.

I have the honour to be, Sir,
Your obedient servant,

D. J. Gillon,
Ontario Land Surveyor.

Honourable Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 23

Survey of Lakes and Rivers, District of Timiskaming

Cobalt, February 28th, 1923.

Sir,—In obedience to your instructions, dated July 25th, 1922, to traverse certain lakes in the district of Timiskaming, I have the honour to report as follows:

Routine of Work

The work was commenced with the survey of Reuben Lake on August 7th. Completing this survey we moved camp on August 14th to Redwater Lakes. Surveyed Rankin Lake, Upper and Lower Redwater Lakes and moved to Boyce Lake on August 23rd. On September 3rd, we moved to Wicksteed Lake and carried on with the survey of this lake to the south boundary of the township of Kenny, completing the survey and moving to Cobalt on September 23rd.

The following is the mileage of traverse:

Reuben Lake	13	miles.
Rankin Lake	4½	"
Upper and Lower Redwater Lakes	10¼	"
Royce Lake	16¾	"
Wicksteed Lake	58¼	"
Total	102¾	"

Method of Survey

The method of survey was the same as in previous years, *i.e.*, transit and stadia. Particular attention was taken in the blazing and marking of trees on islands and at about one mile intervals along the shore.

In cases where township lines crossed the lakes they were properly posted at one chain in perpendicular width from the shore. Bearing trees were marked and both posts and bearing trees are shown in the plans and field notes.

Description of Lakes

Reuben, Rankin, Upper and Lower Redwater and Boyce Lakes are all very similar as to shore line. The shore line being fairly high and mostly rocky. The timber differs somewhat. This is shown on the plans.

Wicksteed Lake, this being farther south than the lakes previously mentioned, the overburden along the shores is heavier and in many places is a good clay loam—most suitable for farming. The country around the lake has been timbered over for years. There is a very extensive brule to the east of the north part of the lake, apparently running a little to the east of south. I walked over six miles through this and it continued farther. The plan shows the timber close to the shore at different parts of the lake.

Owing to the lake level being raised, we had considerable difficulty at some places in making the survey. This was more or less overcome by having the rodman take compass shots through the flooded timber from the several points on which he gave me readings, estimating as nearly as possible the distance

to the shore. These are shown in the field notes, but are not shown on the plans, as they are not measured distances. The points at which stadia shots were taken are marked with blue chalk on the trees and if it is required actual measurements may be taken any time in the winter.

Accompanying this report are:

Plans—Reuben Lake, Rankin Lake, Upper and Lower Redwater Lakes, Royce Lake, Wicksteed Lake.
Diary.
Field Notes—one book containing all notes.
Time book.

The above is respectfully submitted.

I have the honour to be, Sir,

Yours obedient servant,

T. G. Code,
Ontario Land Surveyor.

Cobalt, Ontario, February 28th, 1923.

Appendix No. 24

Traverse Part of English River, District of Patricia

Thessalon, Ont., April 24th, 1923.

Sir,—In accordance with your instructions, date April 18th, 1922, I spent the summer of 1922 in making a traverse of part of the English River and lake expansions of the same, and beg to submit the following report.

The survey was commenced at the outlet of Lac Seul and continued down stream as far as Indian Lake where operations were discontinued for the season. A careful traverse of the main river and all lake expansions, including Mattawa River, Shallow Lake and Little Shallow Lake was made. In addition to which the survey of Trout Lake River, Cedar River, Long Legged River and Wabigoon River as far as the first falls on each of these streams.

The survey was made by the usual method of transit and stadia, controlled on some of the larger lakes by triangulations expanded from carefully chained bases. Astronomic observations were taken very frequently and bearings were checked by long control sights wherever circumstances would permit.

At frequent intervals along the shore, averaging about a mile apart, substantial wooden posts were planted in cairns of stones. Each of these posts with very few exceptions was planted at a transit station. The posts were numbered consecutively from one upwards, each post being marked with the letter P, followed by the number of the post, thus "P. No....." All posts were marked with a proper scribing iron.

All islands within the limits of the survey were carefully traversed and tied to transit stations on the main shore. The islands were numbered consecutively from one upwards. Most of the islands were marked by a post set in a substantial mound of stones, the post being marked with the letter "I" followed by the number of the island, thus "I. No...." In some cases an island was marked by a prominent tree blazed conspicuously and marked

in a manner similar to the posts. In cases where there were no trees and where it appeared likely that a post would be moved by ice, no distinguishing mark was left, but all such islands can be easily identified by reference to the plan of the survey.

At each of the rapids and falls where there is any possibility of future hydro-electric developments, a site was laid out to provide for such development. These sites are all large enough to control the various water powers and provide ample room for the construction of such dams, flumes, and other structures as may be necessary. The lines around these sites were not cut out on the ground, but are indicated on the plans and the proper position of these lines is marked on the ground by substantial posts in mounds of stone, erected on each of the projected lines a sufficient distance back from the shore to ensure their permanency. These posts are marked with the letters W.P.R. to indicate water power reserve.

No levels were run at any of these falls as all information regarding the heights of the different falls, flow of water, etc., had already been obtained by the Ontario Hydro Power Commission and by the Dominion Water Power Branch of the Department of Interior. In addition to this a line of precise levels has been run during the past few months down this portion of the English River by the Geodetic Survey Branch of the Department of the Interior, Ottawa.

A copy of the field plan of my survey showing the location of all monuments planted during the season was sent to the Geodetic Survey Branch last fall, in order that the standard bench marks established by their parties could be tied to the monuments planted by myself wherever possible.

The English River forms the boundary between the districts of Kenora and Patricia. It is a large stream as is shown by the fact that the discharge as determined by the Ontario Hydro-Electric Power Commission's engineers at Oak Falls, on October 19th, 1915, was found to be 9,358 cubic feet per second. There are several sites suitable for water power development on a large scale, and the large stream flow coupled with the splendid facilities for storage, render the power possibilities of this river of great importance. The Dominion Water Power Branch of the Department of the Interior has collected very complete data regarding the power possibilities of the English River and the reports are available for those who are interested.

The English River flows from Lac Seul in a general westerly and southwesterly direction. The first falls occur a couple of miles down stream from Lac Seul, where Upper and Lower Ear Falls, which are only about a quarter of a mile apart, drop twelve feet and nineteen feet respectively, giving a combined drop of approximately thirty-one feet. From Ear Falls the river continues with gentle current for a distance of about fourteen miles to Camping Lake. This lake is over two miles across and a short distance below the lake the river breaks through a narrow gorge less than a chain across at Manitou Chute, where there is a drop of three and a half feet. A quarter of a mile down stream is situated Manitou Falls, where there is a total drop of twenty-eight and a half feet in a quarter of a mile. The combined head at Manitou Falls including Manitou Chute would be about thirty-two feet, which with the large stream flow of the English River would make a power of great importance. There is a very good site for the construction of a dam at the foot of Manitou Falls.

Between Manitou Chute and Manitou Falls, Cedar River enters from the southeast. This river was traversed for about two miles up to the first falls. The portion of Cedar River traversed is fairly wide and flows with a sluggish current through a clay country and is bordered for the most part with

grass and willow flats with hills behind timbered with large poplar, spruce, jack pine, balsam, etc.

From Lac Seul to Camping Lake the English River flows through a clay country. The immediate shore in many cases is low, particularly around the many small tributaries which flow into it, but generally speaking rises considerably a short distance back. There are some rock exposures but not many, and they are mostly covered with a heavy mantle of clay. The most prominent rock exposures are at Upper and Lower Ear Falls. The prevailing timber along this stretch of river is large poplar with much spruce and balsam throughout. For a couple of miles above Camping Lake the banks are flat and covered with grass and willows for some distance back.

About two miles above Camping Lake a large stream called the Mattawa River enters from the northwest. At the junction of the English and Mattawa Rivers, the Hudson's Bay Company formerly had a trading post which has been abandoned for some years and the buildings have entirely disappeared.

The Mattawa River flows from Shallow Lake which is situated about four miles up stream from the junction. The Mattawa River widens out in places into small lake expansions and the banks generally speaking are of clay, the general characteristics as regards both land and timber being similar to the portion of the English River above described.

Shallow Lake is about ten miles long and four wide with a long narrow bay reaching off to the west from the southwest corner of the lake for about four miles. The main axis of the lake is almost due north and south. The shores on the west side are for most part high and rocky, and in many places well timbered with spruce, jack pine, poplar, balsam, birch, etc. There is, however, quite an extensive area of burnt country on the west side about two to four miles north of the outlet. The east side is much lower and flatter than the west side and there are more shallow and muddy bays with gently sloping clay shores. Generally speaking this side of the lake is well timbered with poplar, spruce, balsam, etc.

At the north end of Shallow Lake, Red Lake River enters. This river drains a fairly extensive system of lakes of which Red Lake is the largest. The Hudson's Bay Company have an outpost on Red Lake and it is in that vicinity that silver was reported to have been discovered recently, and where considerable prospecting is now being done. The survey was carried up Red Lake River as far as the first falls, which occurs only a short distance from the mouth of the river, where a spruce post marked "P. No. 40" was planted in a mound of stones on the west side of the river. The river here drops eight feet over a ledge of rock, but it is reported that in years of exceptionally high water this fall is flooded out.

At the northeast corner of Shallow Lake, there is a shallow bay full of weeds into which empties a wide, sluggish stream which flows from Little Shallow Lake about four miles distant. This stream flows in a long, sweeping bends through a clay country and the shores are low with grass and willow flats extending back to timber which consists mostly of poplar with spruce scattered throughout.

This river leaves the northwest corner of Little Shallow Lake which is over six miles long and nearly four miles wide at the widest place. The west side of Little Shallow Lake lies roughly parallel to the east side of Shallow Lake and much of the country between the two lakes does not appear to rise to a great elevation.

On the west side of Little Shallow Lake there is a series of iron-bearing

rocks showing exposures of magnetite banded with silica, and at one or two points some diamond drilling has been done. One of these drill holes was tied to transit station No. 739, which is about four miles south along the west shore from the outlet of the lake. Drill cores were also seen on the west shore near transit station No. 748.

The north, east and south shores of Little Shallow Lake are generally low and flat and in many cases no distinct shore line exists, and a foot or two difference in elevation of the water of the lake would submerge considerable areas that were comparatively dry at the time the survey was made.

About three-quarters of a mile east of the outlet of Little Shallow Lake a river about two chains wide at its mouth enters a shallow marshy bay. This river was traversed for a distance of over seven miles and a half where it divided into two branches. At this point the river is about half a chain wide and flows with a gentle current through clay banks about ten to twelve feet high. The country along the lower stretches of this river is very low with areas of grass and willows studded with clumps of poplar. In one or two places, however, high rock ridges are visible not far back. The banks of this river gradually get higher as one goes up stream. There are some areas of poplar and spruce of good size to be seen along the stream, but a considerable area has been burnt.

Trout Lake River enters Little Shallow Lake in a marshy bay on the east side. The shore line here is so indefinite and the bay so full of weeds and rushes that it is difficult to distinguish the mouth of the river until one is right into it. This is a much larger stream than the one just described, but the general characteristics of the banks as regards elevation, soil, and timber are about the same. The survey was carried up Trout Lake River, a distance of a little over ten miles to the first portage, where a substantial post marked "P. No. 50" was planted in a stone mound on the north side of the river.

The territory described so far in this report appears to be largely a clay country, and there is a considerable area of good agricultural land on both sides of the English River and Mattawa River and east of Shallow Lake and adjacent to Little Shallow Lake and the streams tributary to it. It is difficult to say how extensive this clay area is, but it is undoubtedly large enough to warrant further exploration.

A most important feature affecting a large portion of this whole area, however, is the fact that at times the English River and tributary waters are subject to very serious flooding. This appears to be caused by the fact that at Manitou Chute the English River is less than a chain wide and the gorge through which the river rushes is of such a character that the water is held back and rises many feet during the freshet season. On Shallow Lake and Little Shallow Lake the extreme high water mark as shown on the rocks along the shore is over twelve feet above the level of the lakes at the time this survey was made. Such a flood occurs only occasionally but when it does occur, owing to the low nature of much of the country, large areas are completely submerged. Had such a freshet or one anywhere near like it occurred during the season of 1922, it would have been impossible to have carried on this survey until it subsided.

In view of these facts any proposal for water power development which would necessitate the raising of the waters of Shallow and Little Shallow Lakes, such as a concentration of all the available fall on the English River between Lac Seul and Manitou Falls at Manitou Falls, would require careful examination in order to estimate the amount of damage that would be done by flooding.

From Manitou Falls the English River runs west for about three miles

to Lower Manitou Falls, where there is a drop of about 15 feet. In this stretch of river there is a drop of about a foot, as there are a couple of places where the current is very strong, The banks are mostly high and rocky, covered with a growth of poplar, spruce, jack pine, birch, etc., much of it of good quality. The north bank is lower than the south and there is one low area through which a small creek runs that extends back for a considerable distance.

Below Manitou Falls a short distance the river enters Barnston Lake and from here as far as Indian Lake where the survey was discontinued for the season, the general characteristics of the river and country adjacent are much the same. The English River here consists of a series of short river stretches connecting lake expansions, some of which are quite large. From the west end of Sandbar Lake, which is connected to Barnston Lake by a short river stretch on which there is a small rapid known as Barnston Rapids where there is a drop of a foot and a half, the general course of the river is south to southwest. The prevailing rock formation is Laurentian, the strike of which is east and west. The lakes occupy troughs in the granite and gneiss, the general direction of which follows the strike of the formation, the result being that the lakes generally speaking lie east and west and the river stretches connecting one lake with another cross the formation and run south and southwest. One result of this has been that the general travelled route along the river crosses the lakes instead of running lengthwise of them, and the lakes are much longer than would appear from observation along the travelled route. Oak Lake for instance is shown on the published maps of this section as being about seven or eight miles long, whereas its length is really nineteen miles.

Long Legged River flows into the north side of Wilcox Lake about a mile west of the English River. This river drains a system of lakes lying to the northwest. The survey was carried up this river a distance of nearly seven miles to the first falls where a post marked "P. No. 108" was planted in a substantial stone mound just west of the bottom of the falls. This river is two chains wide at the mouth with easy bends and sluggish current through a flat clay valley with higher ground some distance back. The banks near Wilcox Lake are low and flat with grass and willows for some distance back from the river. As one goes up stream the banks rise slightly and the quality of the timber improves, poplar, spruce and jack pine predominating.

A short distance below Wilcox Lake there occurs a series of three falls known as Oak Falls. The upper two of these are close together, and the lower one is about three-quarters of a mile down stream. Lower Oak Falls drops immediately into Oak Lake. The total fall in these three pitches combined is twenty-two and a half feet. Between Oak Lake and Maynard Lake there is a river stretch with a fall of about a foot. At the outlet of Maynard Lake there is a short, heavy rapids where the river takes a drop of nine feet into Tide Lake. The banks here are rocky and rise rapidly a short distance back from the river on either side so that it should be possible to concentrate all the fall from Manitou Falls to Maynard Falls at this point. This would give an available head of about fifty feet which would provide a power concentration at this point of considerable magnitude. The question of the amount and value of the land that would be flooded, however, would have to be carefully looked into, although the character of the country is such that I venture the opinion that the damage from flooding would not be nearly so great as would occur in the case of the power concentration previously mentioned as a possibility at Manitou Falls.

Below Maynard Falls the river flows through Tide Lake and Ball Lake and empties into Indian Lake where the survey was discontinued for the season.

There are no rapids in this section of the river and only a couple of places where there is even a strong current.

Wabigoon River enters the southeast bay of Ball Lake, and the survey was carried up this river as far as the first falls which occurs a couple of miles up stream. A post marked "P. No. 192" was planted in a mound of stones on the north side of Wabigoon River to mark the end of the survey in this direction.

The general characteristics of the shores of the river and lake expansions from Manitou Falls to Indian Lake are very much the same. The shores are generally rocky and either high at the bank or rising a short distance back from the river. In the upper stretches of this section occasional small areas of clay similar to that seen farther up stream are seen, but as one goes down stream these clay areas become less frequent. There are, however, many places where the banks are quite low, these places occurring mostly where the small streams enter the main river or its lake expansions and at the ends of the many deep bays which often terminate in fairly extensive marshes. Some of these areas are quite large and in case of power developments involving the raising of the water levels, contouring would be necessary. Such areas are roughly sketched on the plans which accompany this report, but no attempt was made to determine the exact extent of these areas.

The rock ridges on the whole are more prominent as one goes down stream. The roughest country seen during the season is in the neighbourhood of Ball Lake. Much of the Ball Lake country has been burnt over not many years ago, and the fact that the rocks are more exposed than where the country is covered with a heavy growth of timber, makes the hills stand out all the more prominently.

The prevailing timber is poplar, spruce, jack pine, birch and balsam, the relative abundance of each being in the order named as far as could be judged without detailed examination. The greater portion of the country as seen from the water has escaped the ravages of recent fires and there are some large areas where the timber is of fair size and good quality. The largest area burnt over in recent years occurs to the west of Tide and Ball Lakes.

There are a few scattered groves of red pine and occasionally a few white pine but they are not frequent and considering the country as a whole are not of great importance except for local building. At Oak Fall and on the portage at Maynard Falls a few stunted oak trees were seen, and near transit station No. 1595 on the large bay running east from Maynard Lake, a few wild plum trees were found bearing fruit of excellent quality.

This country should be much more popular with tourists than it appears to be. Hardly any travellers were met with during the summer and most of these were on business of some sort. There is no sign of occupation except a few trappers and Indians' cabins at intervals along the river. And yet there is here a country of great natural beauty, easy of access and where the conditions for canoe travelling cannot be excelled. Long water stretches with portages both few and short, good camping sites, and moose, deer and small game in great abundance. The fishing is excellent and above all there is the primeval forest dotted with lovely lakes in all their glorious beauty.

The English River forms part of one of the oldest routes into northwestern Ontario and has been used by some of our earliest explorers. On the north shore of Tide Lake, about half a mile northwest of Maynard Falls, members of the party discovered two old stone fireplaces marking the site of what had once been a fairly large building. One of these fireplaces is intact but the

other was broken into two parts by the roots of a tree over a foot in diameter which had grown up inside the site of the old building. The timber which has grown up since the building was destroyed is over one hundred years old. Some hardy pioneer of a forgotten generation had made this his headquarters and passed on leaving no record but the mute story of the ruined hearth. What a story those stones could tell! Incidentally the fine trees that have grown up on this old site are a living proof of how nature could solve the problem of reforesting our waste lands, provided we could eliminate the fires which are such a terrible menace to the timber resources of our country.

During the season Dr. E. L. Bruce of Queen's University made a geological survey of the area covered in this report, as well as the territory drained by the Red Lake River, and his report will be made to the Department of Mines so that it will not be necessary for me to touch on the geological features of the country. I might say that Dr. Bruce and his assistants made many trips inland from points on my survey and obtained much more information as to the country back from the water than I was able to do, as my time was entirely taken up with the survey operations.

During the season a little over 645 miles of actual shore line were traversed, including 232 islands. The plans of the survey consisting of a series of tracings showing all measurements taken in connection with the above, as well as notes as to the character of the country, timber, areas of possible flooding, etc., have all been forwarded to your department.

With this report are included a schedule of the islands, showing the numbers, nearest transit station, area and a short description of each island, together with my accounts in triplicate.

I have the honour to be, Sir,

Your obedient servant,

JAMES S. DOBIE,
Ontario Land Surveyor.

The Honourable the Minister of Lands and Forests,
Toronto.

Appendix No. 25

TRAVERSE OF WABIGOON LAKE AND OTHER WATERS,
DISTRICT OF KENORA.

PORT ARTHUR, ONT., July 29th, 1923.

Sir,—I have the honour to report that in accordance with your instructions, dated April 18th, 1922, I have made a traverse survey of Wabigoon Lake and other waters in the District of Kenora, and beg to submit the following report:

I commenced the survey at the iron post, marking the north boundary of Indian Reserve No. 27 at the point where it intersects Little Wabigoon Lake. The whole of Little Wabigoon Lake (lying south of the south boundary of Southworth township), Rock, Turtle and Moose Lakes, Grassy Bay and River, Minnehaha and Peak Lakes, were then traversed.

The country surrounding these lakes is generally rolling and rocky. It has suffered extensively from fire, no doubt due to mining operations there in the early days, and the timber now is practically all second growth of various sizes.

The shores of these lakes, with the possible exception of Minnehaha Lake, are, in my opinion, unsuitable for summer resort subdivision—where the shores are not all rock—that is, when they are composed of high clay banks, extending back, erosion has usually occurred, and in the lower shores, the land had been flooded back for a considerable distance, leaving dead standing timber, old logs, long grass, reeds, etc., in the water, so as to be almost impassable in a canoe, or by any other means. The details of this, however, are shown on the plan.

On the 7th day of June, I tied the traverse into the south boundary of Southworth township, east side of Little Wabigoon Lake, and proceeded the next day to big Wabigoon Lake. Here we continued the traverse, starting from the north boundary of Indian Reserve 27, previously mentioned, and continuing along the south shore until we tied into the south boundary of Van Horne township.

I, then, according to instructions of date 27th June, 1922, carried my traverse along the north shore of Big Wabigoon Lake, across the townships of Van Horne and Zealand, in order that the situation of the eroded clay banks should be properly designated.

On the 26th of June, I was instructed to continue my traverse covering Mile, Trap, Doré, Ingall and Ukik Lakes, all south of Contact Bay. I started out on this part of the trip on the first day of August. Mile and Trap Lakes are very small with high rocky shores. Here quite a few red and white pine were noticeable but were too scattered to be of any economic value.

Doré and Ingall Lakes are long and narrow with high, rocky shores. The surrounding country is very rough and rocky. In consequence, there are no areas fit for agriculture.

Ukik Lake is broken up into long, narrow, rock bays, which usually end up in low, marshy places.

There is a portage about a mile long from Trap Lake to Doré Lake ending up in a marsh or bay about a quarter of a mile long. This portage is very rarely used, except possibly as a winter trail.

There is a portage of about ten (10) chains on the outlet of Doré Lake, and three short portages on the outlet of Ukik Lake.

At the first is a falls nine (9) feet and the last three are falls having natural heads of eighteen (18), twelve (12), and twenty-four (24) feet respectively. There is a good site for a dam at the first falls but as the drainage area is so small, the resultant horsepower would be negligible.

On completion of this traverse work, I returned to Big Wabigoon Lake and subdivided Islands R.K. 185 and R.K. 196, and plans of same accompany this report, as instructed. There are several other islands which were large enough for subdivision but I considered that the nature of the shorelands was unsuitable for summer resort purposes, more especially on account of the erosion which has taken place, the sheer banks and the pollution of the water. There are one or two places on the north shore of Wabigoon Lake in the townships of Van Horne and Zealand which would make good summer resorts, but they are small and scattered.

All angles were measured with the transit and the distances obtained by stadia. The main stations were plotted day by day on cross section paper

on a scale of twenty (20) chains to the inch and by this means any error in the traverse was at once located and corrected. Frequent observations for meridian were taken and copies of them accompany this report.

At intervals of about a mile apart on the shore, prominent trees were blazed on the side next to the lake and marked thus, "1, 2, 3," etc. In like manner trees on islands were marked by the letters "R.K." followed by the number of the island. These points were tied into the nearest transit station and the bearing and distance recorded in the field notes. Posts were planted well above the high water mark, at points where we tied into known lines.

The details as to shore lands, trees marked, measurements and all posts planted are shown on plans accompanying this report.

All these lakes are well supplied with fish—pike and pickerel being most plentiful. Moose and Red Deer were also very plentiful. Beaver and muskrat were noticed at one or two points, but seem rather scarce.

Accompanying this report are three plans covering the whole traverse on a scale of twenty (20) chains to an inch; plans of subdivision of islands R.K. 185 and R.K. 196 on a scale of ten (10) chains to an inch; a table giving a short description of each island and its acreage; the field notes of the traverse and my accounts in triplicate; the accounts of the day work and the diary, I am sending under separate cover, all of which I trust that you will find correct.

I have the honour to be, Sir,

Your obedient servant,

ROY S. KIRKUP,
Ontario Land Surveyor.

To the Honourable the Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 26

MERIDIAN AND BASE LINE, DISTRICT OF THUNDER BAY

PORT ARTHUR, ONT., October 31st, 1923.

Sir,—In accordance with your instructions, dated April 15th, 1923, we have surveyed a merdian and a base line in the District of Thunder Bay and have traversed a portion of the Albany River and beg to submit the following report:

The meridian was a continuation of that surveyed by K. G. Ross, O.L.S., in 1921, and the survey of it was commenced at the centre line of the right of way of the Canadian National Railway about one mile east of Allanwater Station. The mileage of this point was 60 miles plus 32.683 chains and the mileage of the northern terminus of the line, that is where it intersects the south shore of the Albany River, is now 121 miles plus 63.45 chains. A traverse of the Albany River was made from the northerly end of the meridian to connect the same with the easterly limit of that Indian Reserve on the south shore of Lake St. Joseph which was surveyed by J. S. Dobie, O.L.S., in 1912. From the 84th mile post in the meridian the base line was run west, in six mile chords of the parallel of latitude, to intersect the boundary line between the districts of Kenora and Thunder Bay. The length of this line was 35 miles plus 10.09 chains.

Iron posts were planted at the points indicated in your instructions and it was found necessary to erect nine witness monuments. One short iron post was planted and another should have been placed at the intersection of our base line with the district boundary, but our cement had become dampened and useless.

Observations were taken frequently and these will be found recorded in the field notes on the proper pages. Owing to smoke and cloudy weather we were not able to get an observation at the point of commencement until four days after we were in the field and about four miles of line had been completed.

Topography

The land along the meridian slopes gradually to the north and few hills about fifty feet in height were found along it. In various places the rivers divide into two or three channels to reunite several miles farther down. The Flint River was the most erratic in this peculiarity. The section for many miles south of Lake St. Joseph and the Albany River is filled with a network of lakes and rivers so that it is possible to travel in almost any direction by waterways. Pine Lake was the largest lake seen which was not previously shown on any maps we have seen. The width of this lake east and west may be fifteen miles.

As the base line crosses the general run of the waterways it was found to be considerably rougher than the meridian. Lake Savant is the most important topographical feature along this line. The shore line of the lake is nearly all of a rocky nature and a considerable amount of the timber along the shores has been destroyed by forest fires but the islands, which are very numerous, are mostly green and some afford excellent camping places. One of the survey trial lines of the Grand Trunk Pacific Railway follows closely along the course of the base line but this appears to have been run merely as an exploration line.

Soil

The agricultural possibilities are negligible. Along the Canadian National Railway and for thirty or more miles north of it the whole surface is covered with rounded boulders some being twenty feet in height. Towards the northerly end of the meridian areas of sandy soil of considerable extent occur but none seems to furnish any promise as farm lands.

Rock Formation

The Department of Mines attached Mr. J. P. Johnson as geologist to our party and his report will cover in detail the various formations. The only favourable locations for prospecting noted were on the north end of Lake Savant where areas of quartz bearing schists may disclose gold and just south of the 120th mile post on the meridian where a considerable outcrop of magnetic ore was noticed.

Timber

A timber plan accompanies this report. This will show the areas of green timber and of burned. We would say that fifty per cent. of the territory covered this season is still green and of sufficient size for cutting now. Along the meridian from the point of commencement as far north as the 90th mile there is as good an average stand of spruce and jack pine, of suitable size for pulp, as we have seen at any place in this district. This area also extends west along the base line to about the 13th mile.

North of the 90th mile on the meridian and more particularly as the Albany river is approached, forest fires seem to be of an ever-recurring nature and as the country is very seldom traversed during the summer months by any person save the Indians from the reserves on Lake St. Joseph, it would seem that they are responsible. The waterways are not patrolled by forest rangers north of Lake Savant. One very serious fire was started some distance south of our base line and this burned for nearly two weeks during the latter part of June. It covered an area roughly estimated at forty miles in length and ten miles in width and destroyed a great amount of good timber.

On the first twenty-four miles of our meridian only a few balsam trees were noticed and there was nowhere any great number of this species. Cedar was also very scarce. Spruce and jack pine in about equal amounts would predominate for miles at a stretch. It is doubtful if the northern jack pine is as good timber as that farther south as the larger trees seem to have developed a great deal of rot.

We had expected to see large areas of open swamp and muskeg as we proceeded north but nearly all the swamps and lowlands were well timbered.

Routes, etc.

Our first and second camps were on the Allanwater River. We then moved along the line to the portage going into Flint Lake just north of the 69th mile post. The Allanwater route was found to be properly mapped. We used Flint Lake and Flint River, with its various expansions, to the 80th mile. From here our supply men went east by way of the north branch of the Flint River and returned to the line at the lake in the 83rd and 84th mile. This route was rather a difficult one as it was found that between the first and second lakes east of the line there was a drop of more than one hundred feet, the river flowing rapidly between straight rocky banks. Better time would have been made by following the line. From the 84th to 100th mile there was no route found to parallel the line that was of any benefit to us. Explorations were made on each side of the line but any lakes found were too far distant to be of any benefit. There is a well used route coming into the lake in the 95th mile. Most of the travel over it seems to be from the east and most likely connects with the lake in the 104th mile. This lake is used as a camping ground for many families of Indians during the rice season.

Supplies for the northerly end of the meridian and for the base line were brought in from Bucke Station over the route shown on your maps going into the south end of Lake Savant. This route continues north to Lake St. Joseph and is used by the Hudson's Bay Company as its all year mail route and for light freight during the winter months. In all there is less than four miles of portage from the railway to Osnaburgh Post on Lake St. Joseph. This route is shown approximately on our plan. Eagle Lake and Pine Lake (local names) are possibly much larger bodies of water than we have shown them to be. There is a direct river route from Eagle Lake to the meridian. This crosses in the lake in the 100th mile. This was not used as it was found to be full of stones. It is used for light travel about as much as the lake route to the west of it. Our supplies were taken over the lake route to the 104th mile. From here to the end of the meridian the supply men remained with the party and we made all moves by canoe.

On the base line the route mapped by the Grand Trunk Pacific survey was used for transport and camping and was found correct. It will be noticed that Long Lake does not extend nearly as far north as shown on your maps.

On our return to the track we proceeded south from the end of the base line via Long, Cliff, Island, Lewis and Tawatinaw Lakes. From Lewis Lake to Tawatinaw Lake there are two routes but the one following the river is the easier.

Water Powers

Some of the falls and rapids on the Allanwater River will make good power developments. There are numerous falls and rapids on the other rivers but the flow is small in most of these.

General

Big game was comparatively scarce throughout the entire country and very little evidence of new beaver workings was seen, but this may be accounted for by the fact that we were travelling over well used routes most of the time.

Pickerel and pike are numerous in all the lakes, especially the former. Lake trout were found in Lake Savant. Speckled trout are said to be plentiful in some of the streams but none were caught.

Many of the northern lakes are filled with wild rice. This is gathered in large quantities by the local Indians.

We were unfortunate in having our entire camp outfit destroyed by fire on May 24th. The fire was evidently started through the carelessness of one of the members of our advance party. No damage was done to the surrounding forest save burning over about five acres of brush.

Accompanying this report you will find the usual notes, plans and accounts.

We have the honour to be, Sir,

Your obedient servants,

Phillips & Benner,
Ontario Land Surveyors.

The Honourable the Minister of Lands and Forests,
Toronto.

Appendix No. 27

Survey of Base and Meridian Lines, District of Thunder Bay

Sault Ste. Marie, Ont., November 14th, 1923.

Sir,—I have the honour to submit the following report on certain base and meridian lines in the District of Thunder Bay, surveyed during the summer of 1923 under instructions from your department, dated April 15th, 1923.

I left Sault Ste. Marie for Bucke, Ontario, via A. C. & H. B. Ry. and N. T. Ry. on Monday, July 2nd, with a party of six. We stayed over night at Franz and were joined by four Indians from Chapleau. When we arrived at Bucke at ten o'clock on Wednesday morning I found my assistant, R. P. G. Laurence already there with Indians from Lac Seul, together with Mr. T. L. Gledhill, the geologist who was to accompany the party. Our provisions and canoes had already been transported to Sturgeon Lake by wagon under the kind supervision of Mr. Halvorsen, the Hudson's Bay Company manager, so that we were

able to camp on the lake that evening. On Thursday, July 5th, we moved down Sturgeon Lake and after cacheing the bulk of our supplies at the outlet, made two portages down the Sturgeon River and camped at a point from which we could run the first six miles of our line. We commenced cutting line on July 6th, finished on August the 28th, and arrived back in Sault Ste. Marie on September 3rd.

Our place of beginning was the 120th mile post on O.L.S. Niven's boundary between the Districts of Thunder Bay and Rainy River. We then ran east astronomically on six mile cords, a distance of approximately 78 miles to the westerly boundary of the Nipigon Forest Reserve. Our posts were numbered from 1 to 35 m. 33 c. 78 l., 1 to 24 m. and 1 to 17 m. 45 c. 75 l. respectively. From our 24 mile post which is 59 m. 33 c. 78 l. east of Niven's line, we ran north astronomically to the C. G. Ry., a distance of approximately 13 miles, 63 chains, 23 links and south astronomically a distance of 12 miles. This completed our work. These latter two lines were run north and south when we arrived at their starting point on our base line. Seventeen per cent. of the territory traversed by our line was water.

The party consisted of twenty-two in all, made up as follows:

1 Surveyor.
1 Assistant.
2 Chainmen.
1 Cook.
1 Cookee.
5 Axemen.
6 Packers on line.
4 Packers with the freighting canoes.
1 Geologist attached to party.

This distribution was maintained throughout the whole course of the survey.

Soil

There are no areas in the country traversed suitable for agriculture. The covering is uniformly gravel, sand and boulders.

Geology

Inasmuch as a geologist was attached to the party, I did not pay particular attention to rock out-croppings. We did not encounter any valuable minerals.

Timber

With the exception of the country west of Sturgeon Lake, through which the first nine miles of our line passes, the entire area traversed was poorly timbered. Fires have run through it all at various times and only a pocket here and there has escaped. In some cases second growth timber has attained a diameter of eight inches, but the majority of it is still very small. The growth throughout is a mixed bush of spruce, balsam, poplar, banksian pine, and white birch.

Water Powers

There are no water powers worthy of note.

GAME

Moose and red deer are very plentiful. Fur-bearing animals are scarce on account of the proximity of the railway. There are great numbers of partridges and rabbits.

FISH

Pickerel, pike, whitefish, perch and suckers are found in abundance in all the lakes and rivers.

This is my report.

I have the honour to be, Sir,

Your obedient servant,

K. G. Ross,
Ontario Land Surveyor.

To the Honourable the Minister of Lands and Forests,
Parliament Buildings, Toronto.

Appendix No. 28

CERTAIN TOWNSHIP OUTLINES, DISTRICT OF COCHRANE

TORONTO, October 31st, 1923.

Sir,—We have the honour to submit the following report on the survey of certain township outlines in the District of Cochrane, performed under instructions from your department, dated 15th April, 1923.

Canoes and other equipment had been left the previous summer at Smooth Rock Falls, on the Mattagami River, so in June the party for the season's work was assembled at this point, preparatory to descending the river.

The party left on 15th June, and travelled down the river as far as O.L.S. Sutcliffe and Neelands' first base line of 1921. This line crosses the Mattagami River about a mile and a half below the mouth of the Kapuskasing River. From the crossing, the party packed the supplies and equipment six miles east over the base line to the northeast angle of the township of Clay, established by us the previous summer. Wet weather delayed the party on the trip, and it was 25th June before the line work was begun.

We commenced our line at our old post marking the northeast angle of the township of Clay, and from that point ran north nine miles between the townships of Sheldon and Howells. The north boundaries of the townships of Sheldon and Howells were run, respectively, east and west from the nine mile post. The former line was carried to Sutcliffe and Neelands' meridian run in 1921, and the latter is a meridian run by ourselves in 1911. We continued westward past this meridian between the townships of Harmon and Mowbray for about three miles and the end of the line was left there for the time being. The party then returned to the northeast angle of Howells, and extended our meridian north between the townships of Cockshutt and Traill to a base line run by Messrs. Sutcliffe and Neelands in 1921. The meridian was then continued north between the townships of Emerson and Hamlet.

The post planted in 1911 to mark the southerly extremity of the east boundary of the township of Hecla was picked up about sixteen chains west of our

line. The northeast angle of the township of Emerson was then established by running the north boundary line of the township east through this post, to intersect our meridian. The boundary line was then run westward to the meridian run by us in 1911. This completed the portion of our work east of the Mattagami River.

The party then proceeded up the river to the line between the townships of Harmon and Mowbray, left partly completed earlier in the season. It was extended west across the river to within convenient distance from the westerly corners of the townships. We then returned to the river, and continued up stream to the crossing of Messrs. Sutcliffe and Neelands' first base line, the point from which the party had, at the beginning of the season, travelled eastward. The party then packed westward along the base line to the northwest angle of the township of Clay. From the post marking the corner, the line was run west between the townships of Mowbray and Hopkins. Considerable difficulty was found in locating the north end of the meridian forming the west boundary of the township of Hopkins, as the corner was in an extensive brule now covered with a dense growth of alders, poplars and birch. The iron and wooden posts marked IX M were finally discovered four chains and forty-seven links south of our line. The base line was extended westward between the townships of Guilfoyle and Boyle, to intersect the west boundary of Guilfoyle established in 1906. The intersection lies about fifty chains west of the Opazatika River.

Returning to the northwest angle of the township of Hopkins, the meridian between the townships of Mowbray and Boyle was run, and the north boundary of the township of Mowbray completed to the intersection. The base line between the townships of Bradley and Boyle was run westward and as the west boundary of these townships has not yet been run the final post was planted at IX M. We then ran north between the townships of Bradley and Harmon and produced the north boundary of the township of Harmon west, eleven chains and seventeen links to an intersection, thus completing the summer's work. The last line was cut on 1st September. The return trail to the railway was made via the Mattagami and Ground Hog Rivers, and Fauquier was reached on the 3rd of September.

The first part of the season was favourable for survey work, but the weather became broken about the middle of August, causing much loss of time while running the last forty miles of the survey.

A two-chain steel band was used for measurements throughout the work. On broken ground, measurements were made with the aid of a clinometer and the horizontal distance was deduced from the vertical angle. Occasions for triangulation were few as the lines crossed few lakes, and the Mattagami River at the north boundary of the township of Mowbray was the only river crossing which could not be measured directly with the band. The Opazatika River was barely more than two chains wide at the point struck by our line, and no difficulty was found in making the measurement with the band. A poplar tree marked by O.L.S. Kenny on his traverse of the Opazatika River was located and tied in to our line.

Frequent observations of Polaris were taken throughout the survey and the notes of a number of these are embodied in the field notes.

The wooden posts used were made of cedar where available, but as a rule spruce or jack pine had to serve. All were at least six inches square and firmly planted. Iron posts were planted to mark each third mile and the township corners. A number of these, however, were placed as witness posts. Several

of the points to be marked fell in muskeg and soft ground. Where it was thought that the ground was not solid enough to form durable pits and mounds, a wooden post was planted at the true point and the iron post was planted as a witness post on the nearest solid ground with the required trench and mound. No short iron posts were used. In two cases, the regulation iron posts could not be sunk flush with the ground, and substantial stone cairns were built around them. Stone was not available for mounding posts at more than a few points. The posts so mounded are indicated on the notes.

On account of the extent of old brule crossed, suitable trees for use as bearing trees did not exist near a considerable number of the posts planted. In most cases, however, the notes show that two trees of some sort were marked.

General Features

The larger part of the area traversed by our lines is drained by the Mattagami River and its tributary, the Pike River. The remainder, or western part, is drained by the Opazatika River.

Our meridian east of the Mattagami River followed somewhat closely the course of the Pike River. The Pike River originates in a number of small streams rising in the northern portion of the townships of Howells and Sheldon. These streams have dug ravines, sixty to seventy feet deep, in the sandy ground, and as a consequence the northern portion of these townships, especially near our meridian between them, is very broken. The streams themselves are clear and cold, and are well stocked with speckled trout.

In the next tier of townships, the river flows swiftly between clay or sand banks, twenty to forty-five feet high, through gently rolling or flat land. Approximately two miles below the south boundary of the township of Hamlet it enters a rocky gorge about two miles long, emerging at the level of the coastal plain where it is bounded by low lands, muskeg and swamp.

In general, the land along the meridian seems to fall to the north in two main steps; the first at about the north boundary of the townships of Howells and Sheldon, and the second opposite the gorge mentioned above.

The last four miles of the east boundary and the north boundary of the township of Emerson were run through country eighty-five per cent. swamp and muskeg.

West of the Mattagami River the axes of the ridges seemed to lie approximately east and west. Our line along the south limits of the townships of Boyle and Mowbray followed one ridge, and the line along the north boundary of these townships followed another. Most of the valley between these ridges drains to the Opazatika.

Soil

The soil over the larger part of the area surveyed is a light sandy loam or straight sand. Perhaps twenty per cent. of the soil examined was clay. Probably, however, the proportion of clay is greater than would appear from such examination as we were able to make. The lower lands were deeply covered with moss, and the soil could not be so readily identified. The best soil seen from an agricultural standpoint was along the south boundaries of the townships of Boyle and Mowbray.

Timber

The major portion of the land traversed by our lines was swept by fire twenty to twenty-five years ago, and a strip about six miles in length along our east meridian was burnt over two years ago. This latter burn seems to extend for a considerable distance toward the Abitibi River on the east, and

for six or seven miles to the west. The area burnt by these fires extends from beyond our south boundary. The fires were only stopped on the north by the extensive muskegs in the northern parts of the townships of Emerson and Hamlet.

East of the Mattagami River practically the only timber left is in the spruce swamps comprising not more than twenty per cent. of the area. Some of this is of a size suitable for pulpwood. The second growth is largely birch and poplar or alders and willow. An exception to this is on some of the sand hills in the northern part of the townships of Howells and Sheldon. On them a dense growth of young jack pine has sprung up.

West of the Mattagami River, the destruction is not so complete. Several areas of a few square miles have escaped. Along the south boundary of the township of Mowbray in particular, we saw some good pulpwood. In the southerly part of the township of Harmon there is a considerable area of green bush. This is a mixed stand of jack pine, spruce, poplar and birch. The second growth west of the Mattagami River seems of a more valuable quality than that east of the river.

Rock

Little rock was seen on the lines of survey. The rock observed was granite or granite gneiss. Rock is exposed on the banks of the Mattagami River in many places, and in the gorge of the Pike River mentioned above. No economic minerals were identified.

Water Power

Traverses of the Mattagami and Opazatika Rivers have been obtained by your department. A causal inspection is sufficient to show that large development of power is possible on the Mattagami River and to a lesser extent on the Opazatika. The surveys of the rivers will, of course, indicate the power possibilities better than any estimate by us. The Pike River is too small and distant to offer any inducement for the immediate development of water power.

Canoe Routes

We reached the scene of our work via the Mattagami River, from Smooth Rock Falls, but after the first trip, utilized the Ground Hog River instead above the junction of the two rivers. This is the shorter and better route. The route via the Ground Hog River and the Mattagami River, is considered to be the best one from Moose Factory to the railway. The portages are in excellent condition. The Opazatika is said to be good between our crossing and the railway and below that to be difficult except at the higher stages of water. The Pike River is not travelled.

Fish and Game

Moose were plentiful, especially in the area west of the Mattagami River. Partridge and rabbits were seen more often than usual. Beaver work was fairly common. The head waters of the Pike River are well stocked with speckled, trout and the fishermen of the party made some good catches of pike and pickerel in the Mattagami River.

We have the honour to be, Sir,
Your obedient servants,
Speight & vanNostrand,
Ontario Land Surveyors.

The Honourable Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 29

CERTAIN TOWNSHIP OUTLINES, DISTRICT OF SUDBURY

PETERBOROUGH, ONT., October 31st, 1923.

Sir,—I beg to report that, agreeable with instructions from your department, dated April 15th, 1923, to survey certain township outlines in the district of Sudbury, that I have completed this work and beg to submit herewith my plans, field notes and report, all of which I trust will be found complete and satisfactory to your department.

I commenced the survey at an iron post planted by myself in 1916 at a point on the north boundary of the township of Hall, two miles west of the northeast angle of that township. After getting an observation for azimuth at this point, I ran four miles west. I then moved my camp to Turnbull Creek on the Canadian Pacific Railway and from the iron post planted by Ontario Land Surveyor Stewart in 1892 to mark the line between township No. 16 and Cavell, I ran south to intersect the line between the townships of Cavell and Hall. I continued this line south to the north boundary of the township of Hubbard. I then returned to the northwest angle of the township of Hall and from this point I ran west along the north boundary of the township of Faust to intersect the meridian line surveyed by Ontario Land Surveyor Niven in 1902. Having completed this work I moved west along the north boundary of township 9 Z, recently surveyed by Ontario Land Surveyor Mooney, to a point two miles, sixty-eight chains and thirty-seven links west of the northeast angle of that township, and from this point I continued west making Township 9 Z six miles wide on its northern extremity. From this point, I ran south to intersect the north boundary of township 8 A and north 6 miles. I then returned to the northwest angle of township 9 Z and ran west six miles along the north boundary of township 9 A from which point I ran south to intersect the north boundary of township 8 B and north six miles. I then returned to the northwest angle of township 9 A from which point I ran west along the north boundary of township 9 B. I then ran south to intersect the north boundary of township 8 C and north to intersect a line run this season by Ontario Land Surveyors McAuslan, Anderson and Moore. I then returned to the northwest angle of township 9 B and ran west six miles along the north boundary of township 9 C, from which point I ran north to again intersect the line surveyed by Ontario Land Surveyors McAuslan, Anderson and Moore.

Having finished this part of the work I moved to Woman River Station on the Canadian Pacific Railway and from the iron post planted by Ontario Land Surveyor Stewart in 1892 to mark the northeast angle of township No. 19. I ran west 12 miles connecting with my own work and that of McAuslan, Anderson and Moore. Wooden posts made of the most durable wood in the locality and at least six inches square and three feet high were planted at the end of every mile, excepting where that point fell in a lake or river, in which case the post was planted on the line at the nearest shore. At the end of every third mile the iron posts supplied by your Department were planted and pits and mounds made according to instructions.

All the country covered by these eleven townships is very rough and rocky and almost completely devoid of agricultural land, nor does there appear on the surface any indications of the existence of economic minerals. Four or

five of these townships, however, contain an immense quantity of valuable timber, the location of which will be seen on the timber plan. The whole country is traversed by numerous creeks and lakes containing considerable good fish, particularly pike and lake trout. Moose and red deer are also very plentiful in this locality. In the lowlands between the hills are found the usual swampy tracts covered with spruce, dead and decaying tamarac with alder and willow underbrush and considerable windfall, the average size of this timber runs from two to ten inches.

I have the honour to be, Sir,

Your obedient servant,

J. W. Fitzgerald,
Ontario Land Surveyor.

The Honourable Minister of Lands and Forests,
Toronto.

Appendix No. 30

Survey of Township of Mongowin, District of Sudbury

Little Current, Ont., November 19th, 1923.

Sir,—I have the honour to submit to you the following report on the survey of the township of Mongowin, in the district of Sudbury, performed under instructions from your department, dated Toronto, June 1st, 1923.

The manner of the survey was carried on as nearly as practicable to conform with the instructions.

Several iron posts were planted at the intersections of survey lines, as recorded in the field notes. In the Lacloche Mountains, in the southern portion of the township, on account of there being very little soil, none were planted.

Where practicable at all the posts were well mounded up with stones, most of the mounds, or cairns, are from three to five feet at the base, and where there was a depth of soil a hole was dug about two feet deep, and the post set up firmly in it. Nearly all the posts are of cedar.

In the appendix to the field notes will be found the notes of my survey of the outlines of the Wallace Mine locations, including Block A, which I made in January, 1900, for the late Thomas Frood. All possible information regarding the original survey of the locations, and a letter of explanation, were obtained from the then Director of Surveys, Mr. Kirkpatrick, before proceeding with the survey.

The evidences which I found on the ground of the west limit of the Whitefish River Indian Reserve are rather unsatisfactory. With the exception of its intersection with Lake Huron, and a short distance from there, and the intersection at West River, which latter one I found in 1920, also a cairn on the north shore of Raven Lake, which is said to be the northwest angle of the Reserve, the blazes which I have seen seem to be only a reblazing in a haphazard way, and made probably 20 to 30 years ago.

On page three of the instructions of above date, reference is made to an apparent discrepancy between O.L.S. Bolger's survey of the first concession west of Wallace Mine, at the shore where it connects with O.L.S. Alex. Vidal's survey of Wallace Mine, lot 5, I did not find any discrepancy there, nor elsewhere.

The soil throughout the township is nearly all a stiff clay. There is some sandy and sandy loam on the south side of the Lacloche Mountains. In some places there are tracts of soil unbroken by rock, probably from 10 to 15 acres in extent, but generally it occurs in small patches between the rocky ridges. A settler in lot 11, concession 6, has, however, cleared about 35 acres which seems very little broken by rock. Probably from 20 to 30 per cent. at least of concessions 1, 3, 4, 5, 6, is tillable. Concession 2 is very much broken by the Lacloche Mountains.

The rock formation is almost entirely Huronian. North of Raven Lake it is mostly clay slate and various schists. In the central portion there are also occasional small ridges of diorite, or diabase. On lots 7 and 11, concession 3, there are prospects of mineral, somewhat developed. The Lacloche Mountains, extending across the southern portion, are mainly quartzite. Where they extend easterly into the Whitefish Indian Reserve, there occurs along the Algoma Eastern Railway a large hill of chert.

As shown in colour on the timber map north of Raven Lake, concessions 5 and 6, it is nearly all old brule, with an occasional small patch of scattered timber. In concessions 3, 4 and part of 5, there is considerable fair sized balsam, spruce, cedar, poplar, white and yellow birch, hemlock, jack pine, maple, tamarac, ash and some black spruce. A good deal of it is merchantable. There is also considerable large red and white pine in this area. In concessions 1 and 2 there is the same timber, also some scrub red oak and ironwood. The merchantable pine has been pretty well cut out of this area. There is a tract of old brule, with little good timber, lying between Fox Lake and Block A.

West River, between Raven Lake and Marsh Lake, on account of being dammed up is mostly sluggish, and is from 20 to 40 feet wide, Below Marsh Lake it is a succession of narrow gorges for some distance, and in this section some power might be developed on it.

I have the honour to be, Sir,
Your obedient servant,

T. J. Patten,
Ontario Land Surveyor.

The Honourable Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 31

Traverse of Shore Line of Lakes Minnietakie and Big Sandy, District of Kenora

Port Arthur, Ont., December 14th, 1923.

Sir,—I have the honour to report that in accordance with your instructions, dated April 10th, 1923, I have made a traverse of the islands and shore lines of Lakes Minnietakie and Big Sandy, both in the District of Kenora, and beg to submit the following report:

I commenced the survey at the intersection of the southerly boundary of Drayton township and the westerly shore of Lake Minnietakie and continued southwesterly along the shore of said lake to the mouth of Pickerel Narrows.

Pickerel Narrows

This bay runs in a general direction southwest, a distance of twenty miles and varies in width from five to eighty chains. The shores and banks are, generally speaking, rock, rough and very steep in places with high rocky hills surrounding it, burnt bare in places by fire which has swept all of the area at one time or another.

Two rivers are tributary to this bay (which is by far the longest in the whole lake). The one from the southwest about a chain in width empties out of Big Sandy Lake; this is still water with the exception of its upper reaches near Big Sandy, where there are some small rapids and the remains of an old dam, which was used in the early days. The other one enters from the southeast and is twenty-five feet wide and is remarkable for the fact that it falls twenty-eight feet at its mouth, thus showing up the nature of the shore line at this point.

I continued the traverse, doing both sides of the Narrows at once, to Blackfish Portage, which is the end of the Narrows and portage to Big Sandy Lake. I tied into Niven's meridian line en route, and was very lucky to find the post as the country had been well burnt over and there was no semblance of a line. I then traversed the portage and Big Sandy Lake continuing the Portage to Dinorwic where I arrived on the 29th of June.

Big Sandy Lake

This lake, as its name implies, is a big sandy lake. There are many sandy beaches but the rock and gravel beaches are by far in the majority. The westerly shore appears to be very rocky on the points and shallow, making it difficult to land a canoe or boat. In fact I found this difficulty throughout the whole lake. It seems very shallow and can churn up and become a turmoil in the shortest time of any lake I know.

The beaches, mostly rock and boulders, have been piled up, both on main shore and islands for a distance of twenty links to three chains by the action of the water or ice in the old days when the water was raised by dam on the outlet of this lake. The difference from the present to the old water level is approximately nine feet. The bays with the sandy beaches would be suitable for summer resort lots but the others are eliminated on account of the shallowness, rocks and reefs.

Portage to Dinorwic

This portage, approximately nine miles long, varies in width from just a trail to one chain and even wider in some places. The portion near the lake is rather rough, rocky and high, but it drops down gradually to Dinorwic. The latter part of the road is mostly clay and in dry weather one could not wish for a better road.

This leg of trip was then complete and we transported men and what supplies we had left back to the mouth of Pickerel Narrows where I had cached the bulk of the supplies. I then continued traverse around the various bays of Minnietakie Lake till we reached Twin Lake on the 25th of July.

Twin Lake

This is more in the nature of a long narrow bay from Minnietakie Lake than a separate lake as its name applies. The strip of water that connects

it with Minnietakie is in the nature of a river but one cannot detect a current. It is very marshy and full of wild rice and reeds and it was only with a great deal of difficulty that we were enabled to push our canoe through. The southern portion of this lake is surrounded by high rocky hills covered mostly by Banksian pine, poplar and white birch. The bays are long and narrow ending up in low marshy places.

I then continued into the southeastern bay into which the English River empties, tieing into the English River power reserve line as we proceeded. This is, in my opinion, the best part of the main shore of Minnietakie Lakes for summer resort lots. The big rounding bays are mostly of a sandy nature and the country lends itself generally to this purpose. In fact there are already several locations laid out; the big majority, however, are on islands.

I connected up with the south boundary of Drayton township, where it intersects the easterly shore of Minnietakie Lake, on the 7th of August. I had no difficulty finding the post, although the country has all been burnt over.

I then traversed what remained of the islands. This took me considerably longer than I anticipated, when I wrote you on the 4th of August, on account of adverse weather conditions, but we finally did complete them and returned to Sioux Lookout, entraining for Port Arthur on the 16th of August.

There are two hundred and thirty-seven islands in both lakes ranging from small rocks to islands six and seven miles in perimeter, also numerous reefs which are shown on the accompanying plan. The acreages and description of islands is appended hereto.

At intervals of about a mile apart on the shore, prominent trees were blazed on the side next to the lake and marked thus: "1, 2, 3, etc." In like manner trees on islands were marked by the letters "R", "K", followed by the number of the island. These points were tied into the nearest transit station and the bearing and distance recorded in the field notes. They are also recorded on the accompanying plan in red. Whenever we located a suitable spot, a short bronze metal post was cemented into the rock with Portland cement and a wooden post was planted alongside in a mound of stones as a reference point, both posts being marked similarly. These posts are shown circled in red on the plan which accompanies the report. Posts were planted well above the high water mark at points where I tied into known lines.

All the details as to shore lands, trees marked, measurements, bearings and posts planted are shown on the plan.

A Watt transit and D.L.S. stadia rod were used throughout with the exception of two occasions, when I had the misfortune to fall into the lake and wash out my cross hairs, when I used a Davis & Son six-inch transit with good results. With the latter transit, however, I had to use a constant of .9434 for every chain read on the rod. The main stations were plotted by latitudes and departures every day on the cross section paper on a scale of twenty chains to the inch so that any error which might creep in was at once located and corrected. Frequent observations for meridian were taken, and copies of them accompany this report.

Game

Both these lakes seems to be well supplied with pike and pickerel, but the fishermen met with did not seem to have very good luck. No trout were seen at any time throughout this trip. The red deer and moose are the most plentiful of any part of the country that I have yet been. Beaver and muskrat are present in small numbers.

Water Power

No water power was encountered of any commercial value except perhaps the English River Falls which has already been investigated.

In conclusion I would suggest that almost any of the islands in the north-easterly section of Lake Minnietakie, the southeasterly bay and the lake shore on the southern part of Drayton township, adjacent to the easterly boundary of the said township, have portions which would be suitable for summer resort lots. The water is pure and various springs are spotted here and there, both on islands and main shore, which makes for better camp conditions. The only adverse feature being that the lake is fairly shallow and there are rocks and reefs lying just underneath its surface which makes it bad for navigation.

Accompanying this report there are two plans covering the traverse on tracing linen on a scale of twenty chains to the inch, a table giving a short description of each island and the acreage, copies of observations and my accounts in triplicate, all of which I trust that you will find correct.

I have the honour to be, Sir,

Your obedient servant,

Roy S. Kirkup,
Ontario Land Surveyor.

The Honourable Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 32

Readjustment Survey in the Township of Blount, District of Timiskaming

North Bay, Ont., November 27th, 1923.

Sir,—I have the honour to submit the following report on the readjustment of survey in the township of Blount, District of Timiskaming, performed by me under instructions from your department, dated October 16th, 1923.

I left North Bay on October 21st, 1923, with a party of five men and travelled to Cochrane, remaining in Cochrane over night. The following morning travelled by motor truck with supplies to where the Temiskaming and Northern Ontario Railway crosses the south boundary of the township of Blount.

The posts planted to mark the front and rear of lots one to thirty-six concessions A and B of survey made by me in October, 1922, were removed and bearing trees for same obliterated. The iron posts planted last year at one chain and seventy-five links in perpendicular width measured westerly from the centre line of the Temiskaming and Northern Ontario Railway on the north limit of the road allowance of concession I and on the southerly limit of road allowance at concessions II, IV, VI, VIII, X and XII remain but the marking on same have been obliterated.

The blazes on the following lines were scored by making three axe marks on the blaze facing the line:—

1. Line west astronomically across lot 21, concession 1, at 59.49 chains north of southerly limit of concession 1.

2. Line across lot 16, concession III, at 59.59 chains north of southerly limit of concession III.

3. Line across lot 17, concession V, at 59.49 chains north of southerly limit of concession V.

4. Line across lot 23, concession V, at 59.49 chains north of southerly lime of concession V.

5. Line across lot 19, concession VII at 59.49 chains north of southerly limit of concession VII.

6. Line across lot 25, concession VII at 59.49 chains north of southerly limit of concession VII.

Posts were planted and marked in the prescribed manner to define the fronts of the following lots which were removed last year.

Lost 16 to 21	including	concession	I.
Lots 15 to 21	"	"	II and III.
Lots 16 to 22	"	"	IV and V.
Lots 17 to 24	"	"	VI and VII.
Lots 20 to 25	"	"	VIII and IX.
Lots 20 to 25	"	"	X and XI.
Lots 20 to 25	"	"	XII.

In addition to the list of lots that have been settled, sent in with my report last year, there has been the following:

A Mr. Wilson of Cochrane has built a frame house, 16 x 20, on old lot 9, concession B, which is at the rear of the readjustment survey of lot 19, concession III. This makes two settlers on lot 19, concession III, as a Mr. Dominic Noel has built on this lot last year.

There is a small clearing at the southeast corner of lot 24, concession XI.

Near the southeast angle of lot 22, concession XI, there is a small log cabin.

At the rear of lots 21 and 22, concession XII, men were engaged in cutting timber for the erection of camps for the Major Moffatt settlement.

Accompanying this report are field notes and accounts, all of which I trust will be found complete and satisfactory.

I have the honour to be, Sir,

Your obedient servant,

G. P. Angus,
Ontario Land Surveyor.

The Honourable Minister Lands and Forests,
Toronto, Ontario.

Appendix No. 33

Traverse of Moose River, District of Cochrane

Sault Ste. Marie, Ont., December 7th, 1923.

Sir,—Under instructions from you, dated April 5th, 1923, to survey the Moose River from the confluence of the Mattagami and Missinabi Rivers down stream to Moose Factory and beyond to the mouth of the river, I commenced organizing for this work May 5th, 1923, and proceeded to Clute via Cochrane. At Clute I bought supplies, etc., and had it teamed to the landing on Frederick House River and left May 13th, en route for Moose River via Frederick House and Abitibi Rivers.

The trip to Moose River passed off without mishap of any kind. It took considerable time to make the trip. Being heavily loaded I could not take the full loads on some parts of the river.

Having barely enough supplies when I landed at Moose River to make the survey, I found it necessary to work from "fly-camps", leaving the cook and one man at the main camp, and about every three or four days, he supplying us with bread, etc. The "fly-camp" was picked up each morning, carried in two canoes while surveying, and pitched again towards evening. I find this to be the most effective method of surveying a large river or lake.

I finished the survey with quite enough supplies to make the trip out, which took more time than usual, on account of the water in the rivers being very low.

The Moose River traverses through banks of clay from ten to thirty feet high and is swift and rapid, particularly from its source to the French River.

During the survey of the upper part of the river, rapids were not noticeable at high water stage, but the current is fast and heavy, so much so, that lining or poling up stream, with even light loads, is the only way good progress can be made.

The river has a quick "run-off" and with the exception of a few places is shallow for the greater part of the width at low water stages.

The river bed from its source to within seven miles of Moose Factory, is principally limestone, or limestone covered with clay, gravel and boulders. Great stretches of limestone and gravel bars will be found, reaching as far out as ten chains from either bank of the river throughout its entire length.

The islands of the river are generally high and made up principally of clay soil suitable for agricultural purposes, and sparsely timbered with poplar and birch, some balsam and spruce.

The up stream end of the majority of islands are high with almost sheer cut banks having been annually torn away by spring floods carrying high floats of ice at a great speed, and at the same time depositing high boulders weighing almost a ton. I have seen, when the river got low, long wide gravel shoals show up, the well defined tract of these boulders made during spring floods, which gives the instance of how turbulent these great rivers are during high water period.

The Moose River forms a basin for three of the largest rivers in this section of the north, viz: the Abitibi, Missinabi and the Mattagami, besides numerous other smaller rivers and creeks, as the French, Cheepasch and Kwaataboahegan rivers.

The Moose River at its mouth is about three miles wide, and at low tide is shallow in many places. The natives of this district have noticed quite a change, in the last twenty years, in the way of new islands and water channels being formed, due to the tons of silt and debris brought down the river during flood season, and again being shoved back by tides, which affect the river upstream to the mouth of the French. A study of the plan in connection with this report, will give more plainly the way in which this section of the river is changing. For instance, Maidman's Island is known to have been made up in the manner already stated. It is also apparent the connection Butler's Island is making with Maidman's Island.

Most of the island area in the vicinity is high enough to not be affected by spring floods or high tides and the soil, a clay loam, is excellent for agricultural purposes.

The Hudson Bay Company's post on Factory Island is a good example of the farming possibilities existing in this district. This may also be said of the country through which this great river traverses. There are a few cleared pieces of land in this vicinity yielding wonderful crops of root vegetables, hay, oats, barley and berries. Although the summer seasons are short the growth is very rapid.

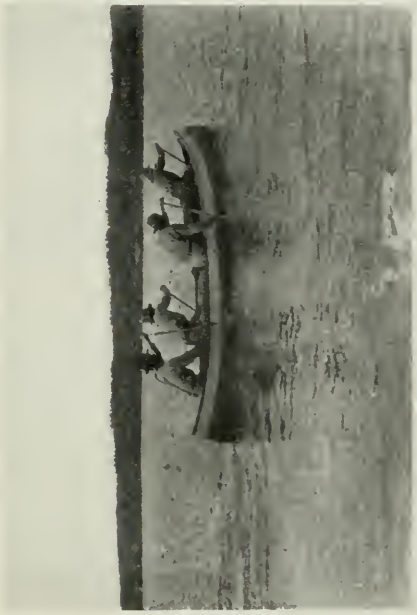
The timber along the Moose River consists chiefly of poplar, spruce, balsam and birch, and from a pulp standpoint I would consider it only fair.

I have the honour to be, Sir,

Your obedient servant,

C. R. Kenny,
Ontario Land Surveyor.

The Honourable Minister of Lands and Forests,
Toronto, Ontario.



Among islands, Moose River.

Camp over night en route to Moose Factory.

Shore line, Moose River
Island "E" on right.

Timiskaming and Northern Ontario Railway, crossing Abitibi River above Island Portage.

Shore line at low tide near Moose Factory.

Island beach near Moose Factory at low tide.

Husky pup.

French-Canadian, Indian wife and family.

Indians, Hudson's Bay Company's Post.

Some Indians—Revillion Bros.' Post.

Gypsum beds—Moose River.

Gypsum beds—Moose River.

Indians, Hudson's Bay Company's Post.

Indian children attending the Mission, Moose Factory.

Gypsum beds—Moose River.

Gypsum beds—Moose River.

Island beach at low tide, Moose River.

Gypsum beds—Moose River.

Potato crop, Moose Factory—Island M1.

English Church, Moose Factory.

Garden at Indian Mission on Factory Island.

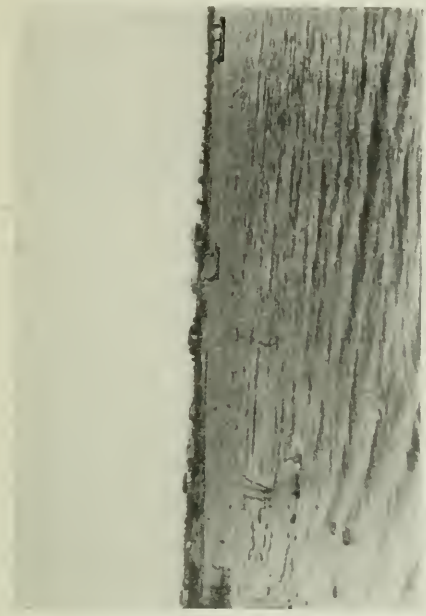
Indian Mission, Moose Factory.

Revillion Bros.—Fur Trading Company.

Garden on Factory Island.

Revillion Bros.

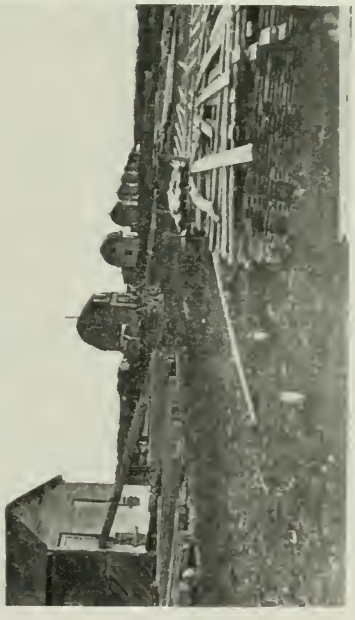
Sawmill—Hudson's Bay Company Post.



Revillion Bros.

Revillion Bros.

Sawmill—Revillion Bros.



Sawmill, Revillion Bros.' Fur Trading Company.

Appendix No. 34

TIMBER LIMIT LINES, TIMAGAMI FOREST RESERVE

NEW LISKEARD, ONT., November 3rd, 1923.

Sir,—In compliance with instructions bearing date of August 30th, to survey two limit lines, one in Kittson township and the other east of Anima Nipissing Lake, we proceeded to said work, October 3rd, commencing work at the two mile post on the north boundary of Kittson. Weather conditions prevented our getting an observation at this point so the theoretical angle was turned off and the line surveyed south astronomically to the northwesterly shore of Trout Lake, said point being the southerly end of said line.

Posts of durable material were planted at each mile, mounded with stones and properly referenced by bearing trees and blazed on two sides in the direction in which the line was run.

After completing this work we proceeded to Anima Nipissing Lake, camped where the second limit line was supposed to intersect the east boundary of Kittson and walked east to the starting point and ran west astronomically intersecting said east boundary 1.72 chains north of the two-mile post and making an intersection angle of 90° 02′ measured from north to east. Durable posts were planted every mile, mounded with stones and referenced the same as the first line.

It was impossible to obtain experienced axemen at New Liskeard so we had to get them at North Bay, consequently the transportation expenses.

Accompanying this report please find attached field notes and chainer's affidavits and under separate cover pay list and account in full.

I have the honour to be, Sir,

Your obedient servants,

SUTCLIFFE & NEELANDS,
Ontario Land Surveyors.

The Honourable Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 35

ALGONQUIN PROVINCIAL PARK

ALGONQUIN PARK, ONT., November 21st, 1923.

HONOURABLE SIR,—I beg to submit my annual report for the fiscal year ending October 31st, 1923.

Our staff is composed of a superintendent, two chief rangers, thirty-two park rangers and a housekeeper. One ranger, J. P. Foran, died during the year, and four new rangers were added to the Park Staff.

IMPROVEMENTS

Five new rangers' houses were built. Eight of the old houses had new roofing put on them, two houses had new foundations placed under them, new windows, etc., making them almost as good as new. A number of the

houses were re-chinked and plastered and other small repairs made. Nine new stoves were placed in rangers' houses, required to replace old stoves that were worn or rusted out, and several cooking outfits were replaced. New blankets were distributed to any of the rangers on request. Portages and roads were much improved. Several new portages were cut out. The credit for the roads and trails is due to the Forestry Branch, assisted when possible by members of our staff. Telephones were placed in the Eagle Lake and Sligo Ranger Houses and attached to the Forestry Branch lines. The telephone situation is very much improved, returns to the Department from this source being $329.88.

Game

Game has increased in the Park, especially among the fur-bearing animals, such as beaver, otter, mink, marten and fisher. Deer are not so plentiful, disease among them during the winter of 1922-23 and the increased number of wolves, no doubt, accounting for same.

There was the usual amount of illegal trapping in the Park; our rangers succeeding in bringing in six of the offenders. Fines were imposed amounting to $357.45, which was forwarded to the Provincial Treasurer through the Department. Nine different trappers' outfits were captured or destroyed. 109 traps were brought in to headquarters and possibly as many more destroyed. Nine rifles were also captured, all in poor condition, and a quantity of raw furs was taken and forwarded to the Department for disposal.

Fish

We placed 1,000,000 salmon trout fry in fourteen different lakes along the railroad in the southwest part of the Park.

Fishing was very good throughout the Park waters, many sportsmen going to the northern parts of the Park reporting excellent results. The revenue from the sale of Fishing Licenses amounted to $2,579.00 and $101.00 was collected from the sale of Guides' Licenses.

Lots and Leases

A few applications were received for parcels of land upon which to build summer cottages. Only two cottages were built. A number of the summer residents built small additions to their cottages and a great many of the cottages were painted. The revenue collected from rents amounted to $869.59, which was forwarded to the Department.

Other revenue collected was the sale of firewood amounting to $14.25. Summer residents were given the down timber and floatwood in the lakes, free of charge, for firewood, on condition that all debris should be cleaned up. This has resulted in considerable cleaning up along the lake shores and the removal of much danger to canoeists from floating driftwood. Rental of the Park team brought in $195.50. $72.00 was also paid direct to the Department by the Canadian National Railway for work done by the Park team while the pumping station was being built.

The number of fires throughout the Park was less than usual. Only two fires amounted to anything. One in Hunter Township started by lightning, and the burning in an old slash left by the big fire of 1914 required a lot of hard work to keep it from running into the green timber. The cleaning up of this slash wood is a real benefit, having removed a dangerous menace to life and further destruction of forest in the Park. In the township of Boyle a bad fire

raged for a couple of days, during which time high winds prevailed. The Forestry Branch, assisted by a number of the Park staff, got this fire under control. I may say that the increased efficiency of the Forestry Branch is largely responsible for the greater number of the fires being put out before any great damage was done. Tourists and members of the different Boys' Camps in the Park put out several small fires while travelling through the Park. Cigarettes are, possibly, the greatest menace to our forests and if visitors could be persuaded to use a pipe with a cover, the number of fires would be reduced. Very few fires result from careless campers as this class is fast disappearing. There is always the danger of fires along the railroad and I would recommend that a small gasoline engine and hose be purchased for the Park staff at Algonquin Park Headquarters, also a small gasoline car so that it could be sent to any point in a hurry and in this way greatly assist in keeping fires under control and extinguishing them while they are still small.

There is one girls' camp (Northway) in the Park. This is a select camp and only a limited number of young ladies are accepted. Miss F. Case of Rochester, N.Y., is in charge.

There are four boys' camps in the Park. Ahmek Camp, in charge of Taylor Statten, is considered the best camp of the kind in America. There are three other camps for boys from the United States, "Pathfinders" at Source Lake, H. J. Norton of Rochester being in charge; "Waubeno Camp" at Cache Lake, with H. F. Standerwick in charge, and "Minie Wa Wa Camp," with W. L. Wise of Bordentown, N.Y., in charge. There is a friendly strife amongst the different camps as to which will have the best record regarding fires, etc. A fine type of manhood is being developed that will show the results of early training in the forests of Northern Ontario.

In the Park there are fifty-one rangers' houses. There are four townships that have no rangers' houses, while a number have only one house. We should have at least twenty-four new ranger houses built so that our staff can successfully cover the Park. There are 255 miles of Park border to guard with 120 miles of railroad to watch for poachers and only a staff of thirty-five, all told, to cover twenty-eight townships and nine half townships. These facts I respectfully submit for your consideration.

I have the honour to be, Sir,

Your obedient servant,

MARK ROBINSON,
Superintendent Algonquin Provincial Park.

The Honourable James Lyons,
Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 36

Quetico Provincial Park

Kawene P.O., Ont., October 31st, 1923.

Honourable Sir,—I beg to submit my report on Quetico Provincial Park for the year ending October 31st, 1923.

During the year the staff consisted of about seven rangers, and as the Park contains 1,000 miles and as all water routes are patrolled entirely by canoe the number of rangers is altogether inadequate. During the winter months the rangers' principal duty is to guard against poachers, and I am pleased to say that owing to the vigilance of the rangers, few, if any, have gained illegal entrance to the Park. There are, however, a few points which must be carefully guarded, chiefly the American Boundary and that covered by the Shevlin, Clarke Company's lumbering operations.

I regret to state that on April 29th we lost one of our rangers, presumably by drowning. Although a careful search was made for the missing man no trace of him could be found, so we were forced to the conclusion that he ventured on the then insecure ice and was drowned.

On June 25th and again in July we were visited by severe hail storms that did much damage to roofing, etc., and caused much work and expense. The portages on all old canoe routes were cleaned of fallen timber and growing brush and six new portages cut.

Fur-bearing animals are steadily increasing, particularly beaver. They may be seen in numbers during open water, swimming about and paying little attention to gasoline boat or canoe. On one occasion I have seen five otters sporting themselves and on another six. Deer and moose do not seem to be as numerous as formerly, but I think this is due more to the animals changing their feeding grounds to later burnings or cuttings rather than to any decrease in numbers.

Two fires occurred on the Park this summer, one, near the American Boundary, which did very little damage, burning about eight or ten acres of underwood, the other, on T.B. 48, the extent of which I have not yet learned.

I will require for the coming season one twin cylinder 7 h.p. heavy duty gas engine for purpose of towing the barge as the engine now used for that purpose is much too light, thus rendering it unsafe to tow horses as often required. I will also require two 17 ft. canvas canoes for use of rangers. I would also recommend that a fire pump, such as is used by the fire rangers with 1,000 feet of hose be placed at headquarters for fire protection. This pump could be carried on the gasoline boat now at headquarters down the French River and Pickeral Lake, a distance of twenty-five miles if necessary. There is no protection, whatever, at headquarters for fire and usually with only one or two men about in case of fire little could be done to protect buildings and equipment.

If I may be pardoned for doing so I would suggest a few changes in conditions.

1. That the superintendent be given power to engage rangers to the number allowed by the Department without having to have recourse to Toronto for authority, thus giving him an opportunity to secure more efficient men.

2. That the number of rangers be increased to twelve, these to patrol in winter and afford fire protection in summer, thus putting all rangers on the Park under one head. The fire rangers are paid more for their services than

the park rangers although the duties are the same, thus causing a friction and jealousy, which can scarcely be overcome in any other manner.

At the time of writing, and for three days previous, we are having a very severe storm, alternate snow and rain with strong wind from the northwest, making it impossible to travel, therefore the mailing of this report may be delayed.

I have the honour to be, Sir,

Your obedient servant.

HUGH MCDONALD.
Superintendent Quetico Provincial Park.

The Honourable James Lyons,
Minister of Lands and Forests,
Toronto, Ontario.

Appendix No. 37

RONDEAU PROVINCIAL PARK.

MORPETH, ONT., October 31st, 1923.

HONOURABLE SIR,—I beg to submit my report for the fiscal year ending October 31st, 1923.

Rondeau Provincial Park has had a great many visitors this past season, and its popularity is well established as a favoured summer resort. Tourists come from far and near, and cannot say enough in its praise as being one of the finest natural parks in Western Ontario, and as an ideal spot for a real holiday.

Situated as it is between Rondeau Bay and the blue waters of Lake Erie, it is unexcelled as a beauty spot for the erection of summer cottages, which may be built either on the Bay side or on the Lake side as the parties may

Superintendent's House—Rondeau Park.

desire. Each side has its advantages. The Lake beach is admittedly one of the best fresh water bathing grounds in the Dominion and the fresh breezes from Old Lake Erie are most invigorating. While the Bay side has its advantages in the way of fishing, sailing, canoeing and motor boating, it has also good bathing grounds, as in places the bottom is sandy.

The Bay is about seven miles long and from two to three miles in width, and as it is practically surrounded by land it is ideal for aquatic sports of all kinds. In the fall when the wild ducks and geese are flying south the marshes of reeds and wild rice are full of birds and it is a most interesting time for hunters.

Rondeau Park proper covers about 5,000 acres and the greater portion of it is well wooded with all kinds of valuable timber, considerable pine, walnut, whitewood and all other varieties of hardwood being found here, and all the trees are tall, straight and well proportioned and are wonderfully free from all parsitic growths or fungi.

In this beautiful woods may be seen any number of deer. They have become very numerous of late years so that each season as many as can be disposed of for venison are being shot. This last year 129 carcases were disposed of in this way, being sold on the Park by the carcase, which brought in a revenue of over $1,000.00 and as they have hitherto destroyed the young growth in the forest to a great extent, already a difference can be noticed in the growth of young shrubs in certain portions of the Park where the deer were wont to browse. We have a small enclosure of about twelve acres in which are confined about sixteen deer. These are of great interest to visitors.

Our beaver colonies are thriving well. There are at least three families and their work shows that they lead a very busy life and are increasing in numbers.

The black squirrels are very numerous, hundreds of the little furry animals being seen and heard chattering throughout the forest.

Owing to the ravages of some red foxes, which have invaded the Park this last year, our stock of wild turkeys and Canadian wild geese has diminished somewhat in numbers.

We have been fairly successful this year in rearing pheasants. A goodly number of English Ring-necks have been liberated from year to year, and we receive many reports from points outside the Park, where the birds have nested and hatched and are thriving wonderfully well. We have also supplied eggs to those who have desired to rear them and in some cases they have been very successful in raising the young pheasant. Our aviary is well stocked with all varieties, such as the Goldens, the Silvers, the Reeves, Lady Amhersts, Chinese and English Ring-necks.

Considerable improvements have been carried out in the Park this year.

Roads to the extent of about five miles have been gravelled.

The restaurant was thoroughly overhauled, and an addition built to it, which makes it much more convenient in every way.

The pavilion was shingled.

Two new lavatories equipped with Kaustine equipment were completed on the Lake side.

The two bath-houses were moved together and fitted with lockers. An office was placed between them. This has been greatly appreciated by the public and has been very satisfactory.

We must mention also how much the Hydro-Electric has been appreciated in the Park. It was installed in July, 1922, and has proved a wonderful boon

to the place which was formerly in dense darkness. It has not yet been placed in all the cottages but probably in due time will be.

The total number of cottages at present on the Park number 130. A number will be built this coming season. The lots are nearly all taken, so in all probability a new survey will be made at an early date.

As each year brings more visitors to Rondeau Park, the erection of a summer hotel is one of the necessary requirements. Many are asking for such accommodation, and if this was provided it would fill a long-felt want.

I have the honour to be, Sir,

Your obedient servant,

GEO. GOLDWORTHY,
Superintendent Rondeau Provincial Park.

The Honourable James Lyons,
Minister of Lands and Forests,
Parliament Buildings,
Toronto, Ontario.

Appendix No. 38

TORONTO, ONT., October 31st, 1923.

Honourable James Lyons, Minister of Lands and Forests, Ontario.

SIR,—I have the honour to submit herewith the report of the Colonization Roads Branch of the Department of Lands and Forests for the fiscal year ending October 31st, 1923.

The report, as has been the custom for a number of years, is in tabulated form, and shows the details of the work and the expenditures in the various townships which were made directly by the Government, and also the grants which were made to municipalities passing Colonization Roads By-laws.

At the end of the statement is a summary or recapitulation of all the expenditures made during the year.

The total expenditure for the year was $827,855.98. Of this amount $514,236.72 was expended directly by the Government upon roads and bridges in three hundred and thirty-one different townships. The amount expended upon inspection and miscellaneous services was $44,464.74, and the balance, a sum of $269,154.52, was distributed as grants to one hundred and ninety-nine municipalities, which had passed Colonization Roads By-laws.

There is no doubt that the Colonization Roads Branch is playing an important part in the development of the Province in that area where assistance is given, in aiding agricultural, lumbering and, to some extent, mining industries.

The fostering of the tourist trade is not the least important of the functions of this Branch.

Attention has been given during the past fiscal year to the surveying and locating of new roads, and of diversions from roads previously constructed.

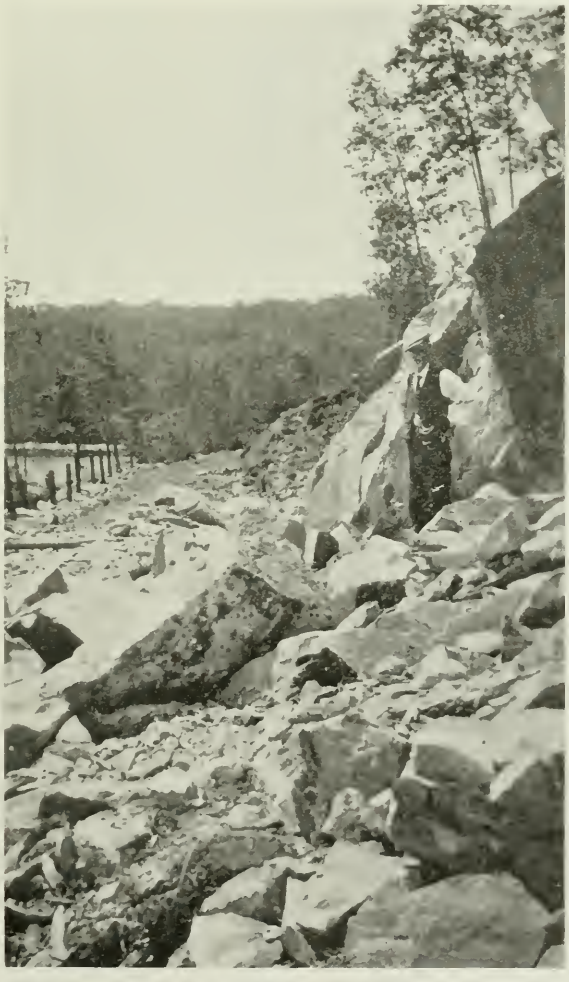
Municipalities and district organizations are co-operating to some extent in our work, but there is still room for improvement. I believe that if all grants were conditional on those benefited being compelled to assume some fraction of the burden of, and responsibility for, every expenditure, better results would be obtained.

All of which is respectfully submitted.

I have the honour to be, Sir,

Your obedient servant,

C. H. Fullerton,
Superintendent Colonization Roads.



Road construction difficulties in Frontenac County.

DEPARTMENT OF LANDS AND FORESTS, ONTARIO

ANNUAL STATE

NUMBER	TOWNSHIPS	NEW CONSTRUCTION							DITCHED
		Cleared and Stumped		Graded and Shaped		SURFACED			
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet	Length, rods
1	2	3	4	5	6	7	8	9	10
1	Aberdeen Township roads								
2	Addington road			800	16				1,280
3	Admaston Township roads								
4	Airy Township roads			280	12				
5	Albemarle Township roads								
6	Algona North Township roads								
7	Algona South Township roads	80	40	80	20				
8	Alice and Fraser Township roads								
9	Allan Township roads								
10	Allan and Gordon Township roads	72	50	74	24	gravel	72	7	144
11	Anglesea Township roads								
12	Anson Township roads								
13	Anstruther Township roads	10	40	10	16	stone	11	16	20
14	Appleby Township roads								15
15	Armour and Proudfoot Township roads	724	50	40	20				
16	Armour, Chapman and Ryerson Tp. rds								
17	Armstrong Township roads								
18	Assiginack Township roads								
19	Aweres Township roads	167	66	312	21	gravel	281	6	320
20	Awrey Township roads								
21	Badgerow Township roads								19
22	Bagot and Blythfield Township roads								
23	Baldwin Township roads	70	33	40	16	gravel	30	6	30
24	Balfour Township roads								770
25	Balfour and Dowling Township roads								
26	Bangor, Wicklow and McClure Tp. rds								110
27	Barber Township roads	240	40	303	24				240
28	Barrie Township roads								35
29	Barrie Island Township roads								
30	Barry's Bay and Madawaska rd. (Nip.)								42
31	Barry's Bay and Madawaska rd. (Renf.)								300
32	Bastedo Township roads								
33	Baxter Township roads								
34	Beauchamp Township roads	80	40	240	24				
35	Beckwith Township roads								
36	Bedford Township roads								
37	Bedford Boundary road								
38	Bedford and Oso Boundary road	46	40	30	18				
39	Bedford Tp. Richardson Mine road			20	22	stone	20	22	40
40	Bethune Township roads								
41	Bexley Township roads								88
42	Bexley Township Cameron road								45
43	Bexley Township Victoria road								78
44	Bidwell Township roads								10
45	Bigwood Township roads	875	16	711	16	gravel	363	6	146
46	Billings Township roads								65
47	Blezard Township roads	120	30	160	24				1,140
48	Blind River Parkinson trunk road	900	60	200	18				400
49	Bonfield Township roads	280	40	230	15	gravel	65	7	55
50	Boulter Township roads	320	40	549	18	gravel	178	15	130
51	Bracebridge-Baysville trunk road	64	40	64	18	gravel	64	7	128

COLONIZATION ROADS BRANCH.

MENT, 1922-1923.

BRIDGES			CULVERTS		CUT AND FILL		MAINTENANCE							MILEAGE	EXPENDITURE	NUMBER
							Side-brushed		Graded and Shaped		SURFACED					
Number	Span	Material	Number	Material	Material	Cubic Yards	Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
															$ c.	
..	...	.....	4	metal	.....	.....	120	16	30	20	gravel	400	6	25	899.96	1
1	24	cedar	17	cedar	stone	1,800	320	40	160	22	gravel	160	6	3.00	11,872.89	2
..	...	.....	3	metal	.....	.....	.....	..	650	18	gravel	460	8	2.50	805.25	3
..	...	.....	11	cedar	.....	.....	.....	..	1,270	15	gravel	160	12	4.88	1,503.64	4
..	...	.....	.....	.....	.....	.....	.....	..	.....	..	stone	785	6	2.46	1,004.86	5
..	...	.....	4	cedar	.....	.....	150	35	545	20	gravel	870	10	3.00	1,403.20	6
..	...	.....	8	cedar	.....	.....	810	15	2,220	15	gravel	1,125	7	8.25	2,115.75	7
..	...	.....	2	cedar	.....	.....	75	20	1,855	20	gravel	1,560	8	6.00	2,063.35	8
..	...	.....	4	stone	stone	310	50	20	80	32	gravel	680	8	2.15	1,620.81	9
..	...	.....	2	wood	earth	220	80	12	60	24	gravel	600	8	6.25	1,496.85	10
..	...	.....	.....	.....	stone	60	.....	..	160	14	gravel	160	6	.50	571.50	11
1	17	cedar	1	stone	earth	159	.....	..	272	16	gravel	269	6	1.00	1,000.05	12
..	...	.....	1	cedar	earth	11	10	8	1,910	12	stone	4	12	6.04	410.00	13
..	...	.....	10	cedar	clay	137	40	14	866	14	gravel	80	8	2.85	1,250.00	14
..	...	.....	2	cedar	.....	.....	.....	..	.....	..	.....	.....	..	2.26	900.25	15
..	...	.....	2	stone	.....	.....	.....	..	80	14	gravel	40	6	.25	253.09	16
2	35	wood	11	cedar	clay	4,375	315	15	520	30	gravel	354	6	2.40	2,151.61	17
2	10	wood	2	stone	stone	50	310	20	340	24	gravel	490	7	2.12	1,410.80	18
..	...	.....	9	cedar	earth	9,941	.....	..	.....	..	.....	.....	..	1.00	8,632.60	19
..	...	.....	.....	.....	.....	.....	.....	..	.....	..	gravel	200	10	.63	200.00	20
..	...	.....	6	metal	.....	.....	315	16	1,030	12	gravel	760	6	4.00	2,868.19	21
..	...	.....	7	cedar	.....	.....	.....	..	1,800	18	gravel	1,400	9	5.63	1,061.00	22
..	...	.....	5	wood	earth	1,687	110	30	560	16	gravel	420	6	3.25	1,497.21	23
..	...	.....	2	cedar	earth	50	550	20	450	33	gravel	250	6	2.45	500.70	24
..	...	.....	8	cedar	gravel	350	80	18	400	33	.....	.....	..	1.25	501.25	25
..	...	.....	12	cedar	earth	215	140	20	573	14	gravel	392	7	1.75	1,198.74	26
1	12	wood	4	wood	clay	300	303	16	470	18	.....	.....	..	3.25	1,679.66	27
..	...	.....	2	stone	stone	400	30	10	520	14	gravel	270	7	2.35	848.05	28
..	...	.....	2	stone	stone	50	.....	..	430	20	gravel	630	7	2.00	1,604.58	29
2	8	cedar	8	cedar	stone	120	.....	..	960	20	gravel	150	12	3.00	2,970.00	30
..	...	.....	5	c'ment	earth	3,000	100	66	320	25	.....	.....	..	1.00	2,900.35	31
..	...	.....	3	cedar	.....	.....	.....	..	90	14	gravel	15	6	.30	100.00	32
..	...	.....	12	cedar	earth	200	.....	..	765	18	gravel	200	5	2.40	1,995.50	33
..	...	.....	6	wood	clay	660	240	14	320	30	gravel	336	6	2.25	1,343.00	34
..	...	.....	.....	.....	.....	.....	.....	..	80	20	gravel	900	10	2.82	1,006.22	35
..	...	.....	11	metal	stone	1,200	480	15	594	14	gravel	490	9	2.50	2,435.15	36
..	...	.....	4	cedar	.....	.....	45	20	70	14	gravel	360	8	1.13	558.46	37
..	...	.....	.....	.....	stone	800	46	18	95	14	.....	.....	..	.30	500.20	38
..	...	.....	1	stone	rock	110	.....	..	.....	..	.....	.....	..	.07	351.75	39
..	...	.....	5	cedar	stone	75	.....	..	480	18	gravel	795	7	2.50	1,412.95	40
..	...	.....	1	cedar	stone	482	63	12	450	18	gravel	456	6	1.65	1,200.50	41
..	...	.....	3	tile	earth	473	.....	..	180	26	gravel	185	6	2.60	501.30	42
..	...	.....	1	stone	stone	450	335	15	92	16	gravel	469	6	1.75	1,201.00	43
2	10	wood	12	stone	stone	525	260	16	690	22	gravel	885	7	2.90	3,589.76	44
..	...	.....	15	wood	stone	40	22	14	653	14	gravel	273	6	5.25	2,450.00	45
..	...	.....	13	stone	earth	1,645	450	12	1,010	20	gravel	795	7	4.50	3,054.20	46
1	12	cedar	8	cedar	stone	938	1,050	18	1,650	33	gravel	330	7	7.25	3,603.19	47
3	45	wood	8	wood	earth	8,140	200	32	300	18	gravel	600	6	5.50	6,089.70	48
1	12	cedar	15	cedar	.....	.....	810	40	3,002	15	gravel	1,342	10	12.88	4,498.17	49
..	...	.....	9	cedar	.....	.....	180	40	200	15	gravel	20	7	2.62	1,511.87	50
..	...	.....	10	stone	stone	1,250	.....	..	548	18	gravel	1,199	6	4.20	8,616.81	51

DEPARTMENT OF LANDS AND FORESTS, ONTARIO,

ANNUAL STATE

NUMBER	TOWNSHIPS	NEW CONSTRUCTION							DITCHED
		Cleared and Stumped		Graded and Shaped		SURFACED			
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet	Length, rods
1	2	3	4	5	6	7	8	9	10
52	Brethour Township roads	520	66	240	24				340
53	Bright Township roads	740	40	30	18	gravel	20	6	20
54	Bright Additional Township roads								
55	Broder Township roads	320	40						4,177
56	Bromley Township roads								
57	Brougham Township roads	190	40	321	20	gravel	340	10	
58	Brudenell and Lyndoch Township roads								
59	Brunel Township roads								
60	Bucke Township roads	80	30	240	26	gravel	15	6	
61	Buckhorn Trunk road								
62	Burgess Township roads								
63	Burleigh Township roads								
64	Burleigh Trunk road	43	66	43	26	gravel	43	21	65
65	Burpee Township roads (Manitoulin)	60	30	60	24	gravel	60	7	120
66	Burpee Township roads (Parry Sound)								
67	Burton and MacKenzie Township roads	80	40	80	16				20
68	Burwash Township roads	105	16	170	12	gravel	140	6	97
69	Caldwell Township roads								
70	Calvin Township roads	200	40	200	15	gravel	200	7	390
71	Cameron Township roads	180	40	276	16	gravel	64	7	169
72	Campbell Township roads	295	20	465	16				80
73	Cane Township roads	470	40	400	26				793
74	Capreol Township roads	160	35	455	24				1,950
75	Carden Township roads								66
76	Cardiff Township roads								50
77	Cardwell Township roads								
78	Carling Township roads	400	55	322	18	gravel	186	6	266
79	Carlow Township roads								
80	Carnarvon Township roads								21
81	Cartier Township roads								
82	Casey Township roads	320	50	320	30				155
83	Casimir Township roads	147	16	242	12	gravel	40	8	181
84	Chaffey Township roads								
85	Chandos Township roads	250	40	300	16				300
86	Chapleau Township roads	35	30	35	30				70
87	Chapman Township roads								
88	Chisholm Township roads	103	40	103	20	gravel	15	5	249
89	Christie Township roads	160	45	160	26				160
90	Clarendon and Miller Township roads								
91	Cobden Township road	140	60	140	18				60
92	Cockburn Island roads								40
93	Cosby Township roads	755	16	800	12				370
94	Cosby and Delamere Township road	400	16	400	14				24
95	Creighton Township road	650	33	290	16	gravel	138	7	172
96	Crerar Township road	661	16	822	12	gravel	223	6	450
97	Crosby North Township roads								
98	Crosby South Township roads								
99	Dalhousie Township roads								
100	Dalton Township roads								42
101	Dana Township road			300	14				
102	Darling Township roads			120	24	gravel	120	12	
103	Dawson Township roads								

COLONIZATION ROADS BRANCH.—*Continued.*

MENT, 1922-1923.

BRIDGES			CULVERTS		CUT AND FILL		MAINTENANCE							MILEAGE	EXPENDITURE	NUMBER
							Side-brushed		Graded and Shaped		SURFACED					
Number	Span	Material	Number	Material	Material	Cubic Yards	Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	7
															$ c.	
1	16	cedar	16	wood	clay	2,883	150	20	590	26	gravel	40	6	3.74	2,611.67	52
..	..	.....	.....	.....	.....	.....	.....	..	.....	..	gravel	255	6	3.11	1,007.38	53
..	..	.....	.....	.....	.....	.....	.....	..	.....	..	gravel	510	6	1.60	1,049.39	54
4	14	wood	54	wood	earth	2,695	1,467	20	3,139	14	gravel	3,812	8	14.05	7,875.72	55
1	16	cedar	.....	.....	.....	.....	.....	..	200	20	gravel	780	10	2.44	1,007.91	56
..	..	.....	2	cedar	.....	.....	.....	..	100	20	gravel	160	8	1.57	753.00	57
1	8	cedar	9	cedar	.....	.....	1,660	20	2,450	24	gravel	1,360	10	9.26	2,033.50	58
..	..	.....	3	stone	earth	800	.....	..	100	18	gravel	115	5	.44	1,002.06	59
1	12	wood	3	cedar	clay	5,870	.....	..	640	28	gravel	671	6	3.69	3,270.28	60
..	..	.....	8	cedar	.....	.....	1,562	10	1,384	14	gravel	1,518	8	8.44	3,002.61	61
..	..	.....	.....	.....	.....	.....	.....	..	360	24	gravel	740	10	2.32	999.55	62
..	..	.....	.....	.....	.....	.....	.....	..	480	12	gravel	170	8	1.50	430.11	63
..	..	.....	8	wood	earth	1,060	.....	..	160	16	stone	737	8	2.43	5,031.77	64
..	..	.....	13	metal	earth	402	190	12	685	30	gravel	700	8	3.06	2,203.97	65
1	12	cedar	6	wood	.....	.....	340	20	400	16	.....	.....	..	1.25	397.70	66
..	..	.....	18	cedar	.....	.....	133	12	400	16	gravel	866	7	3.00	1,820.35	67
1	12	cedar	6	wood	.....	.....	.....	..	.....	..	.....	.....	..	.54	490.00	68
..	..	.....	.....	.....	.....	.....	.....	..	75	14	gravel	91	6	.30	390.00	69
2	11	cedar	17	cedar	stone	36	450	15	1,715	15	gravel	985	9	7.12	3,226.51	70
1	10	cedar	8	wood	earth	302	15	40	1,035	12	gravel	470	6	5.00	2,559.93	71
..	..	.....	6	wood	earth	485	505	20	790	26	gravel	1,640	7	6.75	5,054.83	72
..	..	.....	8	wood	.....	.....	615	30	409	24	gravel	609	6	5.35	2,857.48	73
1	20	cedar	8	wood	stone	1,320	1,535	24	1,256	33	gravel	1,100	9	10.50	4,114.55	74
..	..	.....	4	stone	stone	62	12	22	716	20	gravel	697	6	2.63	1,807.97	75
..	..	.....	13	stone	gravel	457	390	30	1,620	18	gravel	120	6	1.94	1,668.39	76
..	..	.....	3	wood	stone	75	.....	..	40	18	gravel	400	5	1.25	701.03	77
..	..	.....	7	cedar	.....	.....	.....	..	.....	..	.....	.....	..	1.25	906.45	78
..	..	.....	1	cedar	.....	.....	.....	..	730	18	gravel	803	7	3.52	601.02	79
..	..	.....	14	wood	stone	460	200	20	606	16	gravel	1,616	6	5.06	2,524.54	80
1	60	wood	.....	.....	.....	.....	.....	..	70	33	cind'rs	480	8	1.50	264.00	81
1	34	wood	19	wood	stone	40	360	14	1,128	30	gravel	625	6	5.92	3,098.33	82
..	..	.....	19	cedar	stone	202	147	16	862	14	gravel	396	6	3.75	1,711.10	83
..	..	.....	2	cedar	stone	425	.....	..	53	16	gravel	349	5	1.09	1,001.02	84
1	23	cedar	11	cedar	.....	.....	333	10	2,400	16	gravel	743	6	9.75	1,302.87	85
3	80	wood	6	wood	sand	500	.....	..	218	22	gravel	110	10	.79	3,005.65	86
..	..	.....	1	cedar	clay	320	80	30	320	16	gravel	30	7	1.00	422.51	87
..	..	.....	19	wood	earth	140	430	20	2,854	15	gravel	1,622	9	12.30	5,409.76	88
1	31	cedar	3	cedar	earth	135	.....	..	.....	..	.....	.....	..	.50	1,000.59	89
..	..	.....	8	cedar	stone	700	50	10	495	16	gravel	1,150	8	4.00	2,155.23	90
..	..	.....	.....	.....	.....	.....	.....	..	.....	..	gravel	160	6	.94	902.48	91
..	..	.....	2	wood	stone	20	240	20	.....	..	gravel	340	8	1.06	651.00	92
1	18	wood	24	wood	rock	105	.....	..	700	12	gravel	730	6	6.04	2,133.52	93
..	..	.....	1	cedar	.....	.....	.....	..	.....	..	.....	.....	..	1.25	201.25	94
..	..	.....	6	wood	stone	205	400	20	400	12	gravel	320	6	5.05	1,633.75	95
1	..	rep'd	8	wood	clay	45	.....	..	155	12	gravel	52	6	4.00	2,213.28	96
..	..	.....	16	wood	.....	.....	60	20	511	16	gravel	895	9	2.30	2,177.02	97
..	..	.....	2	tile	.....	.....	105	16	105	16	gravel	696	9	2.25	1,794.71	98
..	..	.....	.....	.....	.....	.....	70	20	470	24	gravel	1,368	8	4.35	1,954.72	99
..	..	.....	4	tile	stone	179	83	32	264	24	gravel	565	6	2.00	1,502.90	100
..	..	.....	8	cedar	.....	.....	.....	..	.....	..	.....	.....	..	.94	301.25	101
..	..	.....	.....	.....	.....	.....	.....	..	.....	..	gravel	260	12	1.20	503.38	102
..	..	.....	4	stone	.....	.....	.....	..	330	24	gravel	290	8	1.22	807.25	103

DEPARTMENT OF LANDS AND FORESTS, ONTARIO,

ANNUAL STATE

NUMBER	TOWNSHIP	NEW CONSTRUCTION							DITCHED
		Cleared and Stumped		Graded and Shaped		SURFACED			
		Length, rods	Width feet	Length, rods	Width, feet	Material	Length, rods	Width, feet	Length, rods
1	2	3	4	5	6	7	8	9	10
104	Delamere Township roads	78	14	78	14	gravel	160	6	98
105	Denbigh Township roads	160	40						
106	Denison Township roads	209	40	26	33				
107	Digby Township roads								
108	Dill Township roads	320	33	130	33	gravel	85	7	1,000
109	Dorset Minden Trunk road	545	45	709	16				1,000
110	Douglas-Denbigh Trunk road			160	40	gravel	160	15	
111	Dowling Township roads								80
112	Draper Township roads								
113	Draper-Macaulay townline								
114	Dryden Township roads	160	33	160	24				50
115	Dungannon Township roads								
116	Dunnet Township roads	156	16	53	14	gravel	53	6	106
117	Dymond Township roads	100	40	320	30				200
118	Eastnor Township road								
119	Elzevir Township road								15
120	Espanola-Lee Valley Trunk road								
121	Falconer Township roads	270	16	270	12				270
122	Faraday Township roads								
123	Fenwick Township roads								80
124	Ferris Township roads	610	40	610	20				426
125	Ferrie Township roads								
126	Firstbrook Township roads								
127	Foley Township road								226
128	Franklin Township roads								
129	Freeman Township road								
130	Frontenac Trunk road	285	30	285	20	gravel	285	9	1,910
131	Galbraith Township road								80
132	Galway Township roads	103	50	103	16				
133	Galway and Cavendish Township road								
134	Garson Township roads								87
135	Gibbons Township roads								336
136	Garson and McLennan Township road								
137	Gladstone Township roads	40	26	100	18				
138	Glamorgan Township roads								10
139	Gordon Township roads	180	30	200	16	gravel	190	7	400
140	Gould Township roads	120	66	120	18	gravel	60	6	240
141	Grant Township roads								
142	Grasett Township roads								
143	Grattan Township roads	30	30	560	20	gravel	640	10	
144	Griffith Township roads	20	40	280	20	gravel	460	10	
145	Gurd Township roads	287	66	207	16				70
146	Haddo Township roads	320	16	320	12				
147	Hagar Township roads	1,125	40	564	33				353
148	Hagar Township Boundary road								
149	Hagar and Loughrin Township roads	325	33	820	33	gravel	134	9	40
150	Hagarty Township roads			240	20	gravel	280	10	160
151	Hallam Township roads								40
152	Hanmer Township roads	160	66	100	20	earth	160	18	1,385
153	Hardy and McConkey Township roads	570	40	420	12				
154	Harley Township roads								240
155	Harris Township roads	164	40	144	8				284

COLONIZATION ROADS BRANCH.—*Continued.*

MENT, 1922-1923.

BRIDGES			CULVERTS		CUT AND FILL		MAINTENANCE							MILEAGE	EXPENDITURE	NUMBER
							Side-brushed		Graded and Shaped		SURFACED					
Number	Span	Material	Number	Material	Material	Cubic yards	Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			2	cedar					87	14	gravel	110	6	.84	590.00	104
			1	wood	stone	333	40	15	200	14	gravel	265	8	1.33	967.63	105
					stone	215			214	33				1.31	399.95	106
			2	stone	stone	68	25	30	103	18	gravel	262	6	.81	500.00	107
			21	cedar	earth	160	228	33	325	33				2.52	1,450.20	108
1	135	wood	27	wood	earth	12,303								2.20	19,932.98	109
			3	c'ment	stone	200								.50	4,079.47	110
			3	cedar	stone	200	145	40	105	33				.45	652.58	111
			3	cedar	rock	10	100	16	420	18	gravel	556	6	1.72	1,001.25	112
			5	stone	stone	3,087			106	18	gravel	42	6	.33	2,551.38	113
1	12	cedar	11	cedar			1,190	25	790	20	gravel	90	8	4.28	1,499.36	114
			4	cedar			196	10	315	18	gravel	608	7	1.90	1,204.81	115
2	10	wood	15	wood					793	14	gravel	622	6	3.38	1,450.00	116
4	35	wood	9	cedar	clay	899	60	20	1,580	28	gravel	1,458	5	8.08	5,465.69	117
									220	20	gravel	256	6	.79	600.00	118
					stone	35			320	16	gravel	78	6	1.00	206.40	119
							445	20	445	30	gravel	325	10	1.38	1,001.25	120
			2	cedar										.90	300.00	121
			7	cedar	stone	18	107	12	291	14	gravel	499	7	1.60	803.43	122
1	40	rep'd	1	wood	earth	399	157	25			gravel	84	6	.75	1,550.00	123
2	20	cedar	45	wood	earth	124	1,120	40	5,075	15	gravel	2,423	7	21.55	8,088.85	124
			6	cedar			640	15			gravel	480	6	2.00	700.05	125
			8	wood	clay	1,000	40	45	160	22	gravel	300	6	1.00	848.52	126
							20	18			gravel	177	6	.75	399.76	127
			7	stone	stone	590			150	16	gravel	50	5	.50	1,001.76	128
			2	cedar	earth	187			147	18	cind'rs	300	5	1.00	700.30	129
			14	tile	stone	3,300			1,335	18	gravel	1,335	9	5.20	7,654.37	130
			4	cedar	earth	932			295	22	gravel	585	6	1.81	1,599.86	131
2	31	wood	6	cedar	stone	20	240	16	1,768	12	gravel	328	6	5.37	850.00	132
			1	cedar			95	8	128	14	stone	88	8	.40	100.25	133
			4	cedar	clay	400	10	15	415	33	gravel	20	6	1.29	710.70	134
2	12	wood	5	cedar					1,105	12	gravel	350	6	3.40	1,029.61	135
							1,650	10	960	8	gravel	545	8	5.10	1,005.75	136
			1	wood	earth	700	1,081	20	450	22	gravel	1,066	6	4.43	3,780.24	137
			9	cedar	rock	122	925	20	657	16	gravel	499	6	4.34	1,492.13	138
			6	wood	rock	394	80	20	110	30	gravel	380	7	2.45	1,813.56	139
			3	wood	stone	690	80	20	100	18	gravel	1,000	6	3.47	1,726.64	140
			7	cedar			640	16	780	14	gravel	150	6	2.42	804.50	141
			3	wood	earth	1,635	60	20	40	16	gravel	215	6	.67	947.95	142
			5	cedar							gravel	600	8	3.86	1,000.50	143
			6	cedar							gravel	200	15	2.05	1,003.50	144
1	14	cedar	22	cedar	earth	350	240	12	640	16	gravel	138	6	2.89	1,575.18	145
			4	cedar										1.00	400.00	146
			24	cedar	rock	23	1,564	30	1,197	22	gravel	845	6	11.98	3,266.62	147
			1	cedar					320	14	gravel	160	6	1.00	200.00	148
			11	cedar	gravel	125	290	15	320	33	gravel	370	8	4.40	1,004.20	149
1	10	rep'd	25	wood	sand	3,000	1,605	25	2,495	18	gravel	915	8	9.25	3,035.21	150
			2	wood	earth	350			250	18	gravel	682	6	2.15	1,900.00	151
2	18	cedar	8	cedar	gravel	1,330	740	20	720	33	gravel	930	8	6.50	4,365.33	152
1	14	cedar	7	cedar										1.77	1,098.76	153
1	86	wood	19	metal	earth	1,643	475	22	1,680	16	gravel	342	6	6.20	3,019.74	154
1	12	wood	12	wood	stone	50			840	20	gravel	1,315	6	5.91	3,627.07	155

DEPARTMENT OF LANDS AND FORESTS, ONTARIO,

ANNUAL STATE

NUMBER	TOWNSHIPS	NEW CONSTRUCTION							DITCHED
		Cleared and Stumped		Graded and Shaped		SURFACED			
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet	Length, rods
1	2	3	4	5	6	7	8	9	10
156	Harvey Township roads								
157	Head Township roads	135	40	135	28	gravel	40	12	6
158	Henvey Township roads	200	30	280	16				
159	Henwood Township roads	240	40	240	30	gravel	270	6	50
160	Hilliard Township roads	30	16	30	16				233
161	Hilton Township roads	960	35	900	16	gravel	20	6	80
162	Himsworth North Township roads	620	40	620	22				38
163	Himsworth South Township roads	204	46	144	18	gravel	180	8	150
164	Hinchinbrooke Township roads								
165	Hodgins and Gaudette Township roads	58	66	132	20	gravel	132	20	264
166	Horton Township roads								
167	Howland Township roads								15
168	Hudson Township roads								254
169	Hugel Township roads	688	16	275	12				60
170	Humphrey Township roads	20	22	67	20	gravel	40	7	134
171	Hungerford Township roads								
172	Huntingdon Township roads								
173	Jennings Township roads								
174	Jocelyn Township road								
175	Johnson Township roads	160	40	160	25	gravel	100	6	320
176	Joly Township roads	320	50	320	20				
177	Kaladar Township roads	80	40	80	14				
178	Kehoe Township road	182	18	182	18	gravel	80	6	364
179	Kennebec Township roads								
180	Kerns Township roads	40	30	25	16				80
181	Kirkpatrick Township roads	270	16	270	12				20
182	Korah Township roads								
183	Laird Township road	160	33	160	14	gravel	136	6	272
184	L'Amable to Maynooth trunk road	40	40	100	24	gravel	100	7	200
185	Laurier Township roads	136	40	136	14				
186	Lavant Township roads			160	24	gravel	160	10	
187	Laxton Township roads								98
188	Limerick Township roads								
189	Lindsay Township roads								
190	Lorne Township roads	561	20	561	14				1,132
191	Loudon Township road	160	16	160	14				
192	Loughboro Township road	20	40	20	20				
193	Loughboro Township Desert Lake road								640
194	Loughrin Township roads								
195	Louise Township roads	546	40	160	24				500
196	Lount Township roads								
197	Lumsden Township roads								573
198	Lutterworth Township roads								40
199	Lyell Township roads	45	40	480	18	gravel	82	12	425
200	Macaulay Township roads	57	25	57	12				
201	Machar Township roads	4	66	117	24				234
202	Madoc Township road								
203	Mara Township roads					gravel	73	7	
204	Marmora and Lake Township road								
205	Martland Township roads	1,198	16	588	12	gravel	78	6	208
206	Mason Township roads	153	16	109	14	gravel	102	7	
207	Matchedash Township roads								20

COLONIZATION ROADS BRANCH.—*Continued.*

MENT, 1922-1923.

BRIDGES			CULVERTS		CUT AND FILL		MAINTENANCE							MILEAGE	EXPENDITURE	NUMBER
							Side-brushed		Graded and Shaped		SURFACED					
Number	Span	Material	Number	Material	Material	Cubic Yards	Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
															$ c.	
..	...	.....	2	cedar	stone	88	.....	..	1,057	14	gravel	844	10	5.90	1,997.73	156
..	...	.....	2	cedar	stone	200	.....	..	141	15	gravel	103	8	1.00	803.75	157
..	...	.....	4	wood	.....	.....	.....	..	.....	..	.....	.....	..	.87	493.00	158
..	...	.....	17	wood	clay	2,366	315	20	580	28	gravel	170	6	2.67	1,678.42	159
1	40	rep'd	16	wood	clay	568	212	12	420	20	gravel	861	6	4 04	2,403.82	160
1	18	wood	6	wood	stone	20	80	20	56	20	gravel	394	6	4.23	2,182.41	161
..	...	.....	7	cedar	gravel	1,750	286	26	75	16	gravel	164	6	2.83	1,702.03	162
..	...	.....	5	c'ment	stone	15	.....	..	240	18	gravel	160	8	1.53	996.35	163
..	...	.....	.....	.....	.....	.....	20	10	155	14	gravel	420	9	1.30	1,355.44	164
..	...	.....	2	cedar	gravel	5,500	.....	..	.....	..	.....	.....	..	.42	1,952.27	165
..	...	.....	1	cedar	rock	60	.....	..	160	24	gravel	270	10	.84	503.50	166
2	10	wood	3	stone	earth	107	15	20	.....	..	gravel	200	8	.67	1,011.89	167
2	16	cedar	8	cedar	clay	7,157	140	12	435	24	gravel	1,279	6	4.64	3,784.06	168
..	...	.....	19	wood	.....	.....	100	16	466	14	gravel	675	6	5.34	2,076.85	169
..	...	.....	5	cedar	earth	744	160	12	160	16	.....	.....	..	.71	1,014.65	170
..	...	.....	4	cedar	.....	.....	.....	..	300	16	gravel	455	7	1.43	1,140.73	171
..	...	.....	3	cedar	.....	.....	.....	..	104	16	gravel	199	7	.77	652.95	172
..	...	.....	2	wood	.....	.....	.....	..	340	16	gravel	193	6	1.07	790.00	173
..	...	.....	1	wood	.....	.....	.....	..	30	20	gravel	240	9	.75	500.40	174
..	...	.....	11	wood	earth	1,455	240	33	130	22	gravel	295	6	2.01	1,303.76	175
..	...	.....	2	cedar	.....	.....	20	6	640	22	gravel	710	6	3.30	953.41	176
..	...	.....	6	stone	stone	100	400	10	120	14	.....	.....	..	2.75	609.03	177
..	...	.....	1	cedar	gravel	80	.....	..	.....	..	.....	.....	..	.57	301.25	178
..	...	.....	6	cedar	stone	106	55	15	600	16	gravel	585	9	2.02	1,100.00	179
3	40	wood	11	wood	clay	1,559	60	30	240	28	gravel	490	6	2.45	1,993.39	180
2	10	wood	8	wood	.....	.....	.....	..	205	14	gravel	510	6	1.93	1,750.00	181
..	...	.....	.....	.....	sand	2,000	.....	..	160	27	gravel	660	12	2.05	1,915.05	182
..	...	.....	2	wood	.....	.....	.....	..	.....	..	.....	.....	..	.50	300.95	183
1	16	cedar	16	cedar	stone	265	.....	..	1,540	16	gravel	1,407	7	5.21	3,575.73	184
..	...	.....	3	cedar	.....	.....	.....	..	.....	..	.....	.....	..	.43	498.75	185
..	...	.....	.....	.....	.....	.....	.....	..	100	12	gravel	300	10	1.45	570.01	186
..	...	.....	3	stone	gravel	457	18	15	563	18	gravel	436	6	1.83	1,648.40	187
..	...	.....	.....	.....	.....	.....	.....	..	80	20	gravel	80	7	.25	202.88	188
..	...	.....	.....	.....	.....	.....	.....	..	.....	..	stone	860	6	2.67	1,201.48	189
1	10	wood	22	wood	earth	866	220	16	1,300	20	gravel	240	8	5.80	2,031.60	190
..	...	.....	2	wood	clay	100	.....	..	.....	..	.....	.....	..	.50	199.37	191
..	...	.....	1	stone	stone	250	.....	..	.....	..	.....	.....	..	.13	499.84	192
..	...	.....	8	wood	stone	856	420	10	1,280	12	gravel	720	6	4.00	4,994.33	193
..	...	.....	1	cedar	earth	330	324	24	290	33	gravel	250	10	1.03	351.75	194
..	...	.....	5	wood	earth	630	.....	..	.....	..	.....	.....	..	1.70	1,209.20	195
..	...	.....	11	cedar	.....	.....	740	20	692	16	gravel	522	6	2.78	1,299.90	196
1	25	cedar	12	wood	sand	260	538	20	835	18	.....	.....	..	3.90	1,470.50	197
..	...	.....	15	wood	earth	130	272	20	880	20	gravel	335	6	2.83	1,211.02	198
..	...	.....	11	cedar	.....	.....	.....	..	950	15	gravel	35	9	4.47	995.90	199
..	...	.....	4	stone	stone	1,251	.....	..	51	18	gravel	64	5	.50	1,402.97	200
2	14	wood	5	wood	earth	2,225	130	30	408	18	gravel	383	7	1.64	1,045.75	201
..	...	.....	2	wood	stone	41	.....	..	90	18	gravel	96	6	.30	199.80	202
..	...	.....	.....	.....	clay	1,360	170	20	225	27	gravel	626	6	2.89	2,603.45	203
..	...	.....	1	cedar	stone	100	.....	..	64	18	gravel	64	7	.20	201.86	204
4	...	rep'd	18	wood	stone	85	160	14	1,760	18	gravel	790	6	11.86	3,453.90	205
..	...	.....	1	cedar	.....	.....	.....	..	.....	..	.....	.....	..	.48	300.10	206
..	..	.....	7	metal	.....	.....	278	12	330	18	gravel	609	8	2.55	1,392.38	207

DEPARTMENT OF LANDS AND FORESTS, ONTARIO,

ANNUAL STATE

NUMBER	TOWNSHIPS	NEW CONSTRUCTION							DITCHED
		Cleared and Stumped		Graded and Shaped		SURFACED			
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet	Length, rods
1	2	3	4	5	6	7	8	9	10
208	Mattawan Township roads	106	40	106	15	gravel	80	5	81
209	May Township roads	.....	.....	.....	.....	.....	.....	.....	100
210	Mayo Township roads	.....	.....	.....	.....	.....	.....	.....	.....
211	McDonald and Meredith Tp. roads	.....	.....	.....	.....	.....	.....	.....	.....
212	McKellar Township roads	.....	.....	.....	.....	.....	.....	.....	.....
213	McKim Township roads	.....	.....	.....	.....	.....	.....	.....	.....
214	McLean Township road	.....	.....	.....	.....	.....	.....	.....	.....
215	McMurrich Township roads	.....	.....	.....	.....	.....	.....	.....	.....
216	McPherson Township roads	48	14	74	12	gravel	96	6	103
217	Medonte Township roads	.....	.....	.....	.....	.....	.....	.....	48
218	Medora and Wood Township road	650	20	.....	.....	.....	.....	.....	190
219	Merritt Township roads	225	22	160	30	gravel	60	6	15
220	Methuen Township roads	.....	.....	.....	.....	.....	.....	.....	.....
221	Methuen and Lake Township road	.....	.....	.....	.....	.....	.....	.....	.....
222	Michipicoten Harbor road	.....	.....	.....	.....	.....	.....	.....	.....
223	Michipicoten roads	.....	.....	.....	.....	.....	.....	.....	.....
224	Mills Township roads (Manitoulin)	.....	.....	.....	.....	.....	.....	.....	89
225	Mills Township roads (Parry Sound)	556	45	142	16	.....	.....	.....	120
226	Minden Township road	60	45	112	22	gravel	100	6	17
227	Monmouth Township road	.....	.....	.....	.....	.....	.....	.....	60
228	Monteagle and Herschel Tp. roads	30	40	31	18	.....	.....	.....	.....
229	Monteith Township road	.....	.....	.....	.....	.....	.....	.....	.....
230	Morgan Township roads	840	66	630	33	gravel	100	6	790
231	Murchison Township roads	.....	.....	.....	.....	.....	.....	.....	350
232	Muskoka Township roads	115	20	100	12	.....	.....	.....	.....
233	Nairn Township roads	.....	.....	.....	.....	.....	.....	.....	.....
234	Neelon Township road	80	33	80	33	gravel	80	9	.....
235	Nipissing Township roads	240	40	419	16	.....	.....	.....	480
236	Norman Township roads	.....	.....	.....	.....	.....	.....	.....	160
237	Oakley Township roads	.....	.....	.....	.....	.....	.....	.....	.....
238	Olden Township roads	.....	.....	.....	.....	.....	.....	.....	.....
239	Orillia Township roads	.....	.....	.....	.....	.....	.....	.....	284
240	Oro Township roads	.....	.....	.....	.....	.....	.....	.....	.....
241	Oso Township roads	.....	.....	.....	.....	.....	.....	.....	.....
242	Pakenham Township roads	.....	.....	80	24	gravel	660	8	.....
243	Palmerston Township roads	.....	.....	270	18	gravel	70	9	.....
244	Papineau Township roads	.....	.....	.....	.....	.....	.....	.....	296
245	Parkinson Township roads	.....	.....	.....	.....	.....	.....	.....	.....
246	Patton Township roads	320	50	42	20	.....	.....	.....	100
247	Pedley Township roads	360	16	720	14	.....	.....	.....	180
248	Pembroke Township roads	.....	.....	.....	.....	.....	.....	.....	.....
249	Pennefather Township roads	.....	.....	.....	.....	.....	.....	.....	132
250	Perry and Bethune Township road	.....	.....	.....	.....	.....	.....	.....	.....
251	Perry Chaffey Township road	100	40	80	16	.....	.....	.....	40
252	Petawawa Township roads	.....	.....	.....	.....	.....	.....	.....	.....
253	Phelps Township roads	1,360	40	240	15	.....	.....	.....	80
254	Plummer Township roads	.....	.....	.....	.....	.....	.....	.....	.....
255	Plummer Add'l Township road	.....	.....	.....	.....	.....	.....	.....	20
256	Prince Township roads	.....	.....	.....	.....	.....	.....	.....	.....
257	Pringle Township roads	.....	.....	.....	.....	.....	.....	.....	.....
258	Radcliffe Township roads	100	40	460	24	gravel	520	10	20
259	Raglan Township roads	.....	.....	300	28	gravel	400	10	.....

COLONIZATION ROADS BRANCH—*Continued.*

MENT, 1922-1923.

BRIDGES			CULVERTS		CUT AND FILL		MAINTENANCE							MILEAGE	EXPENDITURE	NUMBER
							Side-Brushed		Graded and Shaped		SURFACED					
Number	Span	Material	Number	Material	Material	Cubic yards	Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
															$ c.	
..	...	.....	8	wood	earth	530	620	40	2,030	15	gravel	200	12	7.73	2,225.56	208
..	...	.....	5	wood	earth	310	170	20	900	20	gravel	735	6	3.16	1,817.04	209
..	...	.....	6	cedar	earth	32	.....	..	49	16	gravel	246	6	.77	599.79	210
..	...	.....	.....	.....	.....	.....	.....	..	500	18	gravel	365	6	2.15	749.50	211
..	...	.....	16	cedar	.....	.....	200	20	960	18	gravel	920	6	3.50	1,497.84	212
2	15	cedar	5	cedar	.....	.....	300	40	320	33	gravel	320	8	1.94	702.28	213
..	...	.....	6	cedar	earth	300	.....	..	100	18	gravel	170	5	.53	500.60	214
4	...	cedar	2	cedar	rock	20	225	20	240	16	gravel	235	7	1.36	800.24	215
..	...	.....	19	wood	.....	.....	.....	..	1,672	14	gravel	1,858	6	9.10	3,193.90	216
..	...	.....	8	c'ment	clay	7,777	.....	..	328	22	stone	506	8	2.00	2,652.58	217
..	...	.....	9	stone	stone	100	.....	..	.....	..	.....	.....	..	2.04	997.15	218
1	20	wood	10	wood	earth	500	.....	..	130	25	gravel	210	8	2.00	1,241.40	219
..	...	.....	1	stone	.....	.....	100	16	319	12	stone	199	8	1.55	899.00	220
1	16	cedar	5	cedar	.....	.....	.....	..	640	12	stone	48	7	2.00	297.75	221
2	25	wood	.....	.....	stone	75	240	25	240	12	.....	.....	..	1.00	209.45	222
5	40	wood	2	wood	.....	.....	960	10	.....	..	.....	.....	..	3.00	2,856.91	223
..	...	.....	6	stone	rock	60	680	20	840	20	gravel	708	8	3.06	2,014.58	224
..	...	.....	7	cedar	stone	30	.....	..	.....	..	.....	.....	..	1.75	1,170.39	225
..	...	.....	4	cedar	earth	110	.....	..	.....	..	.....	.....	..	.20	497.40	226
1	20	cedar	2	stone	rock	132	80	30	200	16	.....	.....	..	.62	503.31	227
..	...	.....	17	cedar	earth	591	50	40	666	16	gravel	305	7	2.35	1,397.75	228
..	...	.....	7	wood	.....	.....	480	12	480	14	gravel	60	7	1.50	501.99	229
3	16	cedar	2	cedar	stone	600	.....	..	160	24	gravel	190	7	3.72	2,466.81	230
..	...	.....	3	cedar	.....	.....	.....	..	950	15	gravel	35	15	3.00	504.25	231
..	...	.....	5	cedar	stone	105	.....	..	85	18	gravel	60	5	.63	700.62	232
..	...	.....	1	metal	stone	685	20	16	40	20	gravel	250	6	1.00	799.90	233
..	...	.....	.....	.....	.....	.....	.....	..	.....	..	.....	.....	..	.25	100.00	234
..	...	.....	7	cedar	earth	390	260	40	590	16	gravel	800	7	3.81	1,806.05	235
..	...	.....	.....	.....	.....	.....	160	24	80	33	.....	.....	..	.50	99.50	236
..	...	.....	6	stone	stone	370	160	16	100	18	gravel	140	5	.75	801.24	237
..	...	.....	4	wood	stone	80	.....	..	640	12	.....	.....	..	2.00	199.85	238
..	...	.....	3	metal	stone	470	360	18	740	20	gravel	464	8	3.15	1,708.99	239
..	...	.....	2	metal	sand	3,534	131	16	327	20	gravel	482	8	1.75	1,406.81	240
..	...	.....	.....	.....	stone	110	.....	..	245	14	gravel	215	8	.90	700.34	241
2	10	cedar	.....	.....	.....	.....	432	30	810	20	gravel	805	8	6.65	1,954.55	242
..	...	.....	6	wood	earth	1,300	.....	..	80	14	gravel	545	8	2.54	2,031.77	243
..	...	.....	21	cedar	stone	30	200	40	3,133	15	gravel	425	12	10.13	3,482.28	244
..	...	.....	2	cedar	earth	55	.....	..	160	20	gravel	160	5	.50	600.50	245
..	...	.....	.....	.....	earth	300	40	25	345	22	gravel	270	6	2.07	1,168.68	246
..	...	.....	.....	.....	.....	.....	.....	..	.....	..	.....	.....	..	2.25	14.22	247
..	...	.....	.....	.....	.....	.....	.....	..	320	18	gravel	110	8	1.00	411.75	248
2	20	wood	6	wood	.....	.....	760	20	.....	..	gravel	768	6	2.40	2,712.00	249
1	...	rep'd	1	tile	sand	100	80	20	50	14	.....	.....	..	.25	421.25	250
1	12	cedar	2	wood	.....	.....	.....	..	.....	..	.....	.....	..	.31	425.40	251
..	...	.....	.....	.....	.....	.....	690	25	870	18	gravel	480	6	3.03	800.46	252
5	10	wood	17	wood	earth	1,200	.....	..	20	18	gravel	10	12	4.32	3,013.59	253
..	...	.....	8	wood	stone	54	.....	..	540	20	gravel	830	6	2.58	1,702.03	254
..	...	.....	2	c'ment	stone	110	.....	..	240	20	gravel	50	6	.75	300.75	255
..	...	.....	3	tile	earth	712	160	10	240	30	gravel	185	6	.75	510.85	256
1	20	wood	6	cedar	.....	.....	510	25	650	14	gravel	400	8	2.03	899.20	257
..	...	.....	14	cedar	.....	.....	300	18	650	18	.....	.....	..	3.72	1,206.25	258
..	...	.....	6	cedar	stone	1,000	100	18	300	20	.....	.....	..	2.19	1,209.10	259

NUMBER	TOWNSHIPS	NEW CONSTRUCTION							DITCHED
		Cleared and Stumped		Graded and Shaped		SURFACED			
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet	Length, rods
1	2	3	4	5	6	7	8	9	10
260	Rama Township road	116	26	28	16	gravel	8	6	
261	Ratter Township roads	900	16	420	12				320
262	Rayside Township roads	530	30	520	30	gravel	320	8	1,223
263	Ridout Township roads	650	40						
264	Robinson Township roads	300	48	200	24	gravel	100	8	20
265	Rolph Buchanan Wylie Tp. roads	30	30	180	20	gravel	180	10	
266	Rose Township roads	80	30	120	18				
267	Ross Township roads								
268	Ryde Township roads								
269	Ryerson Township roads								
270	Ryerson and McMurrich Tp. road								
271	Sabine Township roads	320	40	640	15				1,280
272	St. Edmunds Township road								
273	Sandfield Township roads								231
274	Scadding Township roads	1,520	20	780	20	earth	960	8	1,920
275	Scollard Township roads	350	16	350	12				
276	Sebastopol Township roads								
277	Shedden Township roads	160	50	160	18				42
278	Sheffield Township roads								
279	Sheguiandah Township roads								
280	Sherbrooke North Township road					gravel	40	16	
281	Sherbrooke South Township road			120	40	gravel	320	10	
282	Sherwood, Jones and Burns Tp. roads	60	40	180	24	gravel	20	10	
283	Sinclair Township roads	30	20	320	18	gravel	45	5	
284	Snowdon Township roads								200
285	Somerville Township roads								8
286	Spence Township roads								
287	Springer Township roads	80	14	300	12	gravel	50	6	
288	Stafford Township roads								
289	Stanhope Township road								86
290	Stevenson Township road								
291	Stisted Township roads	45	30	45	16				9
292	Storrington Township roads								
293	Striker Township roads	90	40	90	16				
294	Strong Township roads								80
295	Sunnidale Township roads								
296	Tarbutt and Tarbutt Add'l Tp. road								
297	Tarentorus Township road								30
298	Tay Township roads								128
299	Tehkummah Township roads	500	50						822
300	Thessalon Township roads								100
301	Thompson Township roads								90
302	Tiny Township roads	116	15	116	22	gravel	46	10	86
303	Tudor and Cashel Township roads								
304	Vankoughnet Township roads								
305	Vespra Township roads	170	30	190	24	gravel	40	8	
306	Waters Township roads	160	40						426
307	Watt Township roads	125	25	100	18				
308	Wells Township road								
309	Westmeath Township Roads								
310	Widdifield Township roads	731	40	499	18				317
311	Wilberforce Township roads	50	40	620	24	gravel	1,940	8	
312	Wilson Burnstown Trunk road			160	20	gravel	540	10	200
313	Wilson and McConkey Township road	88	40	88	16	gravel	88	8	192
314	Wollaston Township road	320	40	320	16	earth	320	16	160
	Total	37,847		36,016			14,211		43,868

COLONIZATION ROADS BRANCH.—*Continued*

MENT, 1922-1923.

BRIDGES			CULVERTS		CUT AND FILL		MAINTENANCE							MILEAGE	EXPENDITURE	NUMBER
							Side-brushed		Graded and Shaped		SURFACED					
Number	Span	Material	Number	Material	Material	Cubic yards	Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
															$ c.	
..	...	.....	1	cedar	sand	2,935	199	30	360	26	stone	547	6	3.52	2,778.25	260
1	...	rep'd	6	cedar	stone	265	.....		240	12	gravel	240	6	3.69	1,450.00	261
..	...	.....	15	cedar	earth	315	580	12	840	33	gravel	440	8	4.82	3,260.15	262
..	...	.....	1	cedar	earth	70	.....		118	16	gravel	118	5	2.39	1,000.50	263
1	12	cedar	1	cedar	stone	888	85	20	100	20	gravel	500	7	2.54	2,210.55	264
..	...	.....	.....	.....	.....	.....	500	20	1,720	18	gravel	400	8	6.45	1,284.97	265
..	...	.....	2	wood	earth	650	.....		.....		.....	.....		.50	299.15	266
..	...	.....	3	cedar	.....	.....	.....		600	20	gravel	300	8	1.87	600.00	267
..	...	.....	10	wood	earth	510	.....		175	18	gravel	248	5	.79	1,003.86	268
..	...	.....	2	wood	earth	877	69	20	320	16	gravel	681	7	2.15	1,115.23	269
..	...	.....	3	cedar	gravel	400	160	10	400	16	gravel	320	7	1.25	601.65	270
..	...	.....	7	cedar	stone	200	.....		.....		.....	.....		2.00	1,000.00	271
..	...	.....	.....	.....	rock	950	.....		.....		clay	88	16	.26	1,199.96	272
..	...	.....	6	wood	earth	2,003	480	14	1,150	22	gravel	624	7	4.25	2,398.57	273
1	75	cedar	1	cedar	.....	.....	.....		.....		.....	.....		4.75	1,000.52	274
1	17	cedar	6	wood	stone	350	.....		102	20	gravel	410	6	2.40	991.27	275
1	10	cedar	1	cedar	.....	.....	580	18	830	18	gravel	260	10	2.40	799.92	276
..	...	.....	11	wood	clay	1,350	.....		320	20	.....	.....		1.50	900.00	277
..	...	.....	5	tile	.....	.....	.....		50	14	gravel	439	8	1.50	602.92	278
..	...	.....	1	wood	.....	.....	100	12	380	24	gravel	507	7	1.60	1,002.60	279
..	...	.....	.....	.....	stone	400	.....		.....		.....	.....		.15	1,005.25	280
..	...	.....	2	cedar	.....	.....	.....		.....		.....	.....		1.00	500.60	281
..	...	.....	15	cedar	.....	.....	550	20	1,510	12	gravel	900	9	6.12	2,126.72	282
..	...	.....	11	cedar	stone	40	.....		40	16	gravel	44	5	1.14	1,129.07	283
..	...	.....	5	cedar	stone	211	660	30	445	18	gravel	482	6	2.07	1,000.00	284
..	...	.....	7	metal	stone	220	90	30	360	18	gravel	381	7	1.18	1,198.65	285
..	...	.....	21	metal	sand	12	640	18	200	15	gravel	250	7	2.68	836.95	286
..	...	.....	4	cedar	.....	.....	.....		190	14	gravel	540	6	2.69	999.27	287
1	20	cedar	2	cedar	.....	.....	300	20	750	20	gravel	860	8	2.85	1,001.00	288
..	...	.....	14	cedar	stone	32	130	30	220	18	gravel	187	6	.69	499.90	289
..	...	.....	3	wood	tone	492	.....		.....		gravel	176	6	.55	996.37	290
..	...	.....	5	stone	earth	770	.....		955	16	gravel	264	5	.98	999.94	291
..	...	.....	.....	.....	.....	.....	.....		100	12	gravel	560	8	1.75	592.75	292
..	...	.....	.....	.....	stone	8	100	25	40	18	gravel	240	6	1.12	802.39	293
..	...	.....	4	cedar	.....	.....	260	24	200	16	gravel	150	6	1.38	504.50	294
..	...	.....	.....	.....	.....	.....	.....		270	18	gravel	418	8	1.30	799.80	295
..	...	.....	.....	.....	.....	.....	.....		.....		gravel	165	6	.51	300.51	296
..	...	.....	1	c'ment	.....	.....	.....		840	30	gravel	783	6	2.64	2,987.42	297
..	...	.....	2	metal	stone	1,380	.....		554	22	gravel	418	8	2.75	2,001.05	298
..	...	.....	4	stone	stone	455	842	20	1,065	24	gravel	1,595	7	7.75	3,786.07	299
..	...	.....	6	metal	stone	50	70	25	770	18	gravel	350	6	2.90	1,102.65	300
..	...	.....	.....	.....	.....	.....	.....		140	18	gravel	265	6	1.14	651.20	301
..	...	.....	1	cedar	stone	1,945	.....		272	22	gravel	206	8	1.22	1,000.52	302
..	...	.....	3	cedar	stone	900	.....		400	14	gravel	460	7	1.44	899.20	303
1	41	wood	.....	.....	clay	818	90	10	103	30	gravel	15	6	.37	1,400.00	304
..	...	.....	4	metal	sand	6,200	.....		.....		gravel	62	9	1.14	1,199.85	305
2	24	cedar	7	cedar	gravel	555	142	16	50	33	gravel	181	10	1.22	1,049.72	306
..	...	.....	2	stone	.....	.....	.....		5	18	gravel	184	5	.96	600.24	307
..	...	.....	4	wood	.....	.....	120	30	120	18	gravel	125	6	.39	500.74	308
..	...	.....	.....	.....	.....	.....	.....		1,000	24	gravel	1,040	8	3.25	1,010.80	309
2	12	wood	25	wood	earth	1,523	85	40	3,540	15	gravel	1,418	10	15.37	4,871.75	310
1	40	wood	7	wood	earth	200	100	25	400	18	gravel	225	8	7.60	3,183.27	311
..	...	.....	7	cedar	stone	100	.....		400	24	gravel	400	15	2.93	2,161.68	312
..	...	.....	3	cedar	.....	.....	.....		.....		.....	.....		.28	500.50	313
..	...	.....	4	metal	earth	500	.....		.....		.....	.....		1.00	1,001.51	314
124		.....	1 911	.....	.....	178,537	54,732		153,541			129,427		875.91	512,535.72	

SCHEDULE SHOWING THE AMOUNT OF WORK OF ROAD CONSTRUCTION.

NUMBER	MUNICIPALITY	CLEARED AND STUMPED		GRADED		SURFACED		
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet
1	2	3	4	5	6	7	8	9
1	Admaston, By-law No. 262	187	40	1,222	25	gravel	1,672	15
2	Albemarle, By-law No. 623	.....	..	75	20	gravel	1,311	6
3	Alberton, By-law No. 2	320	40	320	40	gravel	737	6
4	Algona South, By-law No. 87	.....	..	140	40	gravel	580	10
5	Alice and Fraser, By-law No. 4	.....	..	560	24	gravel	328	12
6	Armour, By-law No. 421	320	20	320	16	gravel	320	7
7	Armstrong, By-law No. 27 (1922)	.....	..	3,240	30	gravel	1,131	6
8	Armstrong, By-law No. 38	.....	..	480	24	gravel	1,373	6
9	Armstrong, By-law No. 40	.....	..	1,220	22	gravel	295	7
10	Assiginack, By-law No. 457	240	28	180	20	gravel	765	6
11	Atwood, By-law No. 127	380	30	426	30	gravel	55	6
12	Balfour, By-law No. 74A	320	15	3,290	33	gravel	2,200	10
13	Balfour, By-law No. 71 (overseer)	.....	..	.....	...	.....	.....	...
14	Bagot and Blythfield, By-law No. 350	.....	..	480	20	gravel	1,920	8
15	Beauchamp, By-law No. 10	160	15	1,920	28	gravel	600	6
16	Bedford, By-law No. 69B	.....	..	295	16	gravel	990	9
17	Belmont and Methuen, By-law No. 639	261	10	328	1-	c.stone	671	8
18	Billings, By-law No. 268	600	12	540	24	gravel	600	7
19	Blezard, By-law No. 146	.....	..	960	33	gravel	680	10
20	Billings, By-law No. 270 (grader)	.....	..	.....	...	.....	.....	...
21	Blue, By-law No. 65	396	66	261	30	gravel	709	6
22	Brethour, By-law No. 55	800	12	580	30	gravel	595	6
23	Brethour, By-law No. 26 (1922)	.....	..	955	30	gravel	1,271	6
24	Bromley, By-law No. 335	.....	..	4,170	24	gravel	4,120	10
25	Brougham, By-law No. 726	.....	..	40	20	gravel	400	8
26	Bucke, By-law No. 21A	.....	..	30	15	gravel	348	10
27	Burleigh and Anstruther, By-law No. 1	.....	..	600	12	stone	149	8
28	Burleigh and Anstruther, By-law No. 2	.....	..	.....	...	.....	.....	...
29	Burleigh and Anstruther, By-law No. 1(grader)	.....	..	.....	...	.....	.....	...
30	Burpee, By-law No. 125	60	20	100	24	gravel	410	7
31	Caldwell, By-law No. 328	.....	..	450	14	gravel	1,350	8
32	Calvert, By-law No. 55 (1922)	160	66	800	20	.....	.....	...
33	Calvert, By-law No. 66	.....	..	1,280	20	cind'rs	1,840	15
34	Cardwell, By-law No. 204	.....	..	48	18	gravel	24	5
35	Carling, By-law No. 142	180	35	220	18	gravel	2,160	7
36	Carlow, By-law No. 150	.....	..	330	16	gravel	333	7
37	Carlow, By-law No. 159 (grader)	.....	..	.....	...	.....	.....	...
38	Carnarvon, By-law No. 359	80	12	560	24	gravel	1,565	8
39	Casey, By-law No. 70 (1922)	Fire	de	stroyed	rec	ords	.....	...
40	Casey, By-law No. 79	.....	..	1,177	11	gravel	560	6
41	Casey, By-law No. 73 (overseer)	.....	..	.....	...	.....	.....	...
42	Casimir, Jennings & Appleby, By-law No. 99	.....	..	2,400	14	gravel	1,920	8
43	Chamberlain, By-law No. 106	.....	..	640	30	gravel	225	6
44	Chandos, By-law No. 80	4	24	3,554	12	stone	313	8
45	Chapman, By-law No. 7	.....	..	675	16	gravel	601	8
46	Chapple, By-law No. 323	4,430	40	2,661	32	gravel	3,239	6
47	Chisholm, By-law No. 130 (grader)	.....	..	.....	...	.....	.....	...
48	Clarendon and Miller, By-law No. 214	1,630	30	125	14	gravel	440	9
49	Coleman, By-law No. 305	.....	..	640	20	rock	2,920	8
50	Conmee, By-law No. 62	1,436	12	1,025	22	gravel	217	7
51	Cosby and Mason, By-law No. 66	.....	..	1,360	14	gravel	625	6
52	Crosby North, By-law No. 558	.....	..	190	10	gravel	112	8
53	Crosby South, By-law No. 912	.....	..	434	8	stone	750	9
54	Dack, By-law No. 31 (1922)	Fire	de	stroyed	rec	ords	.....	...
55	Dack, By-law No. 5	.....	..	240	24	gravel	390	6
56	Day and Bright, Add't'l By-law No. 12	.....	..	480	20	gravel	250	6

COLONIZATION ROADS BRANCH, MUNICIPAL BY-LAWS, 1923.

DITCHED	CUT AND FILL		BRIDGES			CULVERTS		NEW ROAD MILEAGE	OLD ROAD MILEAGE	GOVERNMENT EXPENDITURE	NUMBER
Length, rods	Material	Amount in Cu. yards	Number	Span, feet	Material	Number	Material				
10	11	12	13	14	15	16	17	18	19	20	21
										$ c.	
.....	.....	.....	.....	.....	.....	6	concrete	.....	5.50	1,499.80	1
.....	.....	.....	.....	.....	.....	.....	.....	.....	4.50	999.78	2
.....	.....	.....	.....	.....	.....	2	metal	1.00	2.25	999.72	3
.....	.....	.....	.....	.....	.....	2	cedar	.....	2.00	500.00	4
.....	.....	.....	.....	.....	.....	1	cedar	.....	1.75	499.97	5
.....	.....	.....	.....	.....	.....	5	cedar	.....	1.00	400.00	6
.....	clay	200	.....	.....	.....	13	wood	.....	10.15	1,842.87	7
.....	.....	.....	.....	.....	.....	1	cedar	.....	5.25	1,748.72	8
.....	stone	100	.....	.....	.....	11	metal	.....	4.50	899.91	9
66	stone	205	.....	.....	.....	16	stone	.....	2.50	1,194.82	10
480	clay	10	.....	.....	.....	6	wood	1.50	.50	1,013.25	11
3,605	stone	320	.....	.....	.....	15	cedar	.....	12.10	2,509.22	12
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	72.00	13
.....	.....	.....	.....	.....	.....	12	cedar	.....	6.00	1,781.28	14
.....	clay	1,000	2	.....	rep'd	4	wood	.....	6.25	550.00	15
.....	.....	.....	.....	.....	.....	2	tile	.....	3.40	1,250.00	16
.....	.....	.....	.....	.....	.....	4	metal	.....	2.60	1,000.00	17
.....	.....	.....	1	18	wood	3	wood	.....	3.50	700.00	18
1,920	stone	150	.....	.....	.....	7	cedar	.....	3.00	1,200.00	19
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	91.43	20
120	clay	25	.....	.....	.....	8	cedar	1.25	1.75	1,239.71	21
460	clay	200	.....	.....	.....	2	wood	.....	4.00	1,240.95	22
228	clay	1,100	2	12	wood	22	wood	.....	6.00	2,118.28	23
80	.....	.....	.....	.....	.....	7	metal	.....	14.00	2,748.50	24
.....	.....	.....	.....	.....	.....	.....	.....	.....	1.25	300.00	25
40	clay	560	.....	.....	.....	7	metal	.....	.80	841.26	26
.....	stone	100	.....	.....	.....	5	cedar	.....	2.20	300.00	27
.....	c.stone	675	.....	.....	.....	.....	.....	.....	.....	400.00	28
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	45.00	29
.....	rock	415	.....	.....	.....	3	wood	.....	1.30	500.00	30
.....	.....	.....	.....	.....	.....	4	cedar	.....	4.55	1,475.77	31
640	.....	.....	.....	.....	.....	.....	.....	.50	2.00	673.20	32
.....	earth	1,289	2	50	wood	3	wood	1.00	5.25	3,320.27	33
.....	.....	.....	2	11	cedar	2	stone	.....	.25	299.95	34
3	.....	.....	.....	.....	.....	16	wood	.32	5.75	1,200.00	35
16	stone	39	.....	.....	.....	6	cedar	.....	1.50	400.00	36
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	45.15	37
20	stone	83	.....	.....	.....	15	wood	.....	5.75	1,400.00	38
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,709.22	39
.....	clay	100	.....	.....	.....	3	metal	.....	4.25	1,105.51	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80.00	41
.....	.....	.....	.....	.....	.....	.....	.....	.....	8.25	1,700.00	42
.....	clay	1,600	.....	.....	.....	6	metal	.....	2.50	744.65	43
.....	.....	.....	.....	.....	.....	2	stone	.02	11.10	500.00	44
.....	.....	.....	.....	.....	.....	12	cedar	.....	2.11	500.00	45
603	clay	7,518	.....	.....	.....	34	wood	8.33	14.00	7,488.62	46
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	91.43	47
.....	.....	.....	2	.....	rep'd	7	stone	.....	1.38	1,000.00	48
.....	.....	.....	.....	.....	.....	6	wood	.....	9.00	2,100.00	49
274	clay	1,185	.....	.....	.....	19	wood	2.82	3.00	1,148.95	50
.....	.....	.....	.....	.....	.....	2	cedar	.....	4.25	497.38	51
20	earth	120	.....	.....	.....	1	concrete	.....	.60	200.00	52
.....	.....	.....	.....	.....	.....	5	tile	.....	2.75	650.00	53
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	998.00	54
.....	clay	3,480	.....	.....	.....	42	wood	.....	1.50	735.40	55
.....	.....	.....	.....	.....	.....	.....	.....	.....	1.50	300.00	56

SCHEDULE SHOWING THE AMOUNT OF WORK OF ROAD CONSTRUCTION

Number	MUNICIPALITY	CLEARED AND STUMPED		GRADED		SURFACED		
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet
1	2	3	4	5	6	7	8	9
57	Dilke, By-law No. 115	...	...	200	28	gravel	626	6
58	Draper, By-law No. 421	129	20	568	18	gravel	796	5
59	Draper, By-law No. 430 (scrapers and drags)	...	...	...	...	...	...	...
60	Drury, Denison & Graham, By-law No. 215	218	30	2,600	33	gravel	1,130	10
61	Dungannon, By-law No. 93	...	...	169	18	gravel	284	7
62	Dymond, By-law No. 214 (1922)	...	...	940	30	gravel	1,678	6
63	Dymond, By-law No. 218	...	...	980	28	gravel	1,418	6
64	Dysart, By-law No. 683	457	30	5,404	16	gravel	4,276	6
65	Dysart, By-law No. 673 (overseer)	...	...	...	...	...	...	...
66	Eastnor, By-law No. 64 (1922)	40	24	425	24	gravel	1,857	6
67	Eastnor, By-law No. 78	520	20	440	18	gravel	2,120	6
68	Eldon, By-law No. 541	140	16	1,044	24	gravel	1,677	7
69	Eldon, By-law No. 338 (overseer) (1922)	...	...	...	...	...	...	...
70	Eldon, By-law No. 545 (gravel)	...	...	...	...	...	...	...
71	Elzevir, By-law No. 70A	20	15	43	18	gravel	184	6
72	Emo, By-law No. 284	1,393	20	892	24	gravel	2,370	6
73	Evanturel, By-law No. 146 (1922)	Fire	de	stroyed	rec	ords	...	...
74	Evanturel, By-law No. 153	...	...	1,860	28	gravel	1,530	6
75	Faraday, By-law No. 141	10	10	325	16	gravel	523	7
76	Field, By-law No. 54	...	...	1,200	14	gravel	545	8
77	Freeman, By-law No. 15	...	...	210	20	cind'rs	310	5
78	Freeman, By-law No. 10 (overseer)	...	...	...	...	...	...	...
79	Gillies, By-law No. 14 (1922) (balance)	...	...	...	...	...	...	...
80	Gillies, By-law No. 22	300	66	1,620	20	gravel	665	8
81	Glackmeyer, By-law No. 24	1,579	30	5,560	25	gravel	2,296	10
82	Gordon and Allan, By-law No. 174	50	30	420	24	gravel	972	8
83	Grattan, By-law No. 301 (1922)	350	20	2,975	30	gravel	1,320	8
84	Grattan, By-law No. 319	...	...	180	20	gravel	540	8
85	Hagarty and Richards, By-law No. 141	...	...	220	24	gravel	560	10
86	Hanmer, By-law No. 123	...	...	800	20	gravel	320	12
87	Harley, By-law No. 281 (1922)	160	16	960	24	gravel	1,035	6
88	Harley, By-law No. 301	160	12	1,090	30	gravel	770	6
89	Harley, By-law No. 302	...	...	...	...	gravel	170	7
90	Harris, By-law No. 73 (1922)	...	...	100	30	...	...	...
91	Harris, By-law No. 77	...	...	160	30	gravel	435	6
92	Harvey, By-law No. 375 (1922)	389	8	927	12	gravel	2,116	8
93	Harvey, By-law No. 384	180	20	3,206	14	gravel	1,055	10
94	Harvey, By-law No. 378 (grader) (1922)	...	...	...	...	...	...	...
95	Hilliard, By-law No. 141 (1922)	Fire	de	stroyed	rec	ords	...	...
96	Hilliard, By-law No. 149	100	16	150	24	gravel	650	6
97	Hilton, By-law No. 418	346	16	264	22	gravel	641	6
98	Himsworth South, By-law No. 90B	20	12	480	22	gravel	380	8
99	Hinchinbrooke, By-law No. 4	40	20	475	16	gravel	775	8
100	Horton, By-law No. 290	...	...	220	20	gravel	1,360	8
101	Howland, By-law No. 186	...	...	200	30	gravel	502	10
102	Hudson, By-law No. 92 (1922) (balance)	...	...	...	...	...	...	...
103	Hudson, By-law No. 96	...	...	40	26	gravel	382	6
104	Humphrey, By-law No. 400	480	20	4,400	18	gravel	2,400	8
105	Hungerford, By-law No. 277	...	...	660	16	gravel	750	7
106	Huntingdon, By-law No. 455	...	...	265	16	gravel	265	7
107	Jaffray and Melick, By-law No. 124 (1922)	865	32	1,088	12	gravel	415	6
108	Jaffray and Melick, By-law No. 130	1,046	40	920	24	gravel	325	7
109	Jocelyn, By-law No. 321	40	30	160	18	gravel	370	6
110	Johnson, By-law No. 120	...	...	475	20	gravel	1,010	6
111	Joly, By-law No. 184	120	10	260	14	gravel	201	6
112	Kaladar and Anglesea, By-law No. 1	...	...	270	14	gravel	365	9

COLONIZATION ROADS BRANCH, MUNICIPAL BY-LAWS, 1923.—*Continued.*

DITCHED	CUT AND FILL		BRIDGES			CULVERTS		NEW ROAD MILEAGE	OLD ROAD MILEAGE	GOVERNMENT EXPENDITURE	NUMBER
Length, rods	Material	Amount in Cu. yards	Number	Span, feet	Material	Number	Material				
10	11	12	13	14	15	16	17	18	19	20	21
										$ c.	
13	clay	40				1	wood		2.30	550.00	57
40	earth	315				35	cedar		3.50	996.37	58
										31.75	59
20	gravel	1,225	2	16	cedar	4	cedar		9.00	1,188.50	60
	stone	25				2	cedar		1.00	300.00	61
	clay	200	3	14	wood	10	wood		8.00	2,929.29	62
	clay	5,050	2	35	wood	7	metal		8.00	2,870.87	63
465	earth	1,655	5	20	cedar	47	metal		30.00	4,924.32	64
										150.00	65
80	stone	420				9	concrete	1.00	5.50	1,500.00	66
100			3	15	cedar	9	metal		6.75	1,500.00	67
208	earth	580				5	tile		5.75	2,499.80	68
										64.00	69
										150.00	70
5	stone	197				1	cedar	0.11	.60	423.75	71
280			2	60	wood	18	wood	.25	10.75	3,638.47	72
										3,717.77	73
						10	wood		9.00	2,662.40	74
						7	cedar		2.00	600.00	75
						6	cedar		5.00	450.00	76
	earth	520	1	10	cedar	3	stone		1.00	498.25	77
										53.60	78
										49.42	79
287	clay	3,604				27	metal	1.00	5.25	1,383.12	80
516	clay	365	1	12	wood	9	wood		20.00	2,999.42	81
	stone	140				8	stone		3.50	1,249.77	82
						8	tile		9.30	1,300.00	83
						1	concrete		1.75	550.00	84
						1	cedar		1.75	743.25	85
320									2.50	800.00	86
	clay	1,215	2		rep'd	15	wood		6.00	1,414.97	87
210	clay	600	1		rep'd	14	wood		4.60	1,471.79	88
	clay	3,000				22	wood		1.00	396.05	89
						1	cedar		.31	87.88	90
400						1	concrete		1.50	774.94	91
						11	metal		8.00	815.84	92
	stone	40				1	tile		11.32	990.19	93
										152.50	94
										2,609.75	95
475	clay	2,368				42	metal		3.00	1,680.17	96
40	stone	120	1	22	wood	3	cedar		2.25	675.00	97
						1	cedar		2.40	312.50	98
						14	stone		3.15	1,750.00	99
	clay	14,000				4	metal		4.25	1,978.80	100
	stone	520				5	stone		1.90	750.00	101
										100.00	102
	clay	75	2	21	wood				1.25	599.97	103
10						28	wood		13.75	1,500.00	104
			1	24	wood	7	stone		2.40	698.33	105
									1.00	299.85	106
1,070	gravel	2,104	1	16	wood	19	wood	1.50	2.00	1,057.42	107
170	clay	4,472	1	16	wood	22	wood	2.50	1.25	1,500.00	108
15	earth	150				8	wood		1.25	400.00	109
	stone	10				2	wood		3.25	600.00	110
	earth	60	1	20	wood	1	wood		.90	200.00	111
	stone	25				3	stone		1.25	299.01	112

SCHEDULE SHOWING THE AMOUNT OF WORK OF ROAD CONSTRUCTION,

NUMBER	TOWNSHIPS	CLEARED AND STUMPED		GRADED		SURFACED		
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet
1	2	3	4	5	6	7	8	9
113	Kennebec, By-law No. 2	90	20	2,140	16	gravel	2,180	9
114	Kerns, By-law No. 200	720	10	470	30	gravel	1,303	6
115	Korah, By-law No. 226 (1922)	512	10	7,518	18	gravel	3,387	6
116	Laird, By-law No. 142	...	...	...	...	gravel	1,020	6
117	Lavallee, By-law No. 283	855	30	1,362	28	gravel	1,267	6
118	Lavallee, By-law No. 247 (overseer)	...	...	...	...	...	...	...
119	Laxton, Digby and Longford, By-law No. 360 (grader, cedar and gravel)	...	...	...	...	...	...	...
120	Limerick, By-law No. 5	...	...	640	14	gravel	320	7
121	Lindsay, By-law No. 346	...	...	900	16	stone	1,351	5
122	Loughborough, By-law No. 11B	...	...	125	16	gravel	1,610	9
123	Macaulay, By-law No. 101	132	8	1,118	18	gravel	889	5
124	Machar, By-law No. 593	132	10	252	18	gravel	269	10
125	Madoc, By-law No. 63	...	...	302	14	gravel	305	7
126	Madoc, By-law No. 66 (graders)	...	...	...	...	...	...	...
127	Mara, By-law No. 611	160	24	456	27	gravel	915	6
128	Marmora and Lake, By-law No. 574	...	...	880	18	gravel	760	7
129	Marmora and Lake, By-law No. 576 (culverts, scraper and plow)	...	...	...	...	...	...	...
130	Martland, By-law No. 159	...	...	1,196	30	gravel	1,760	8
131	Matchedash, By-law No. 218	...	...	935	18	gravel	752	8
132	Mayo, By-law No. 363	20	20	384	14	rock	314	6
133	McDonald, Meredith and Etc., By-law No. 166	...	...	70	20	gravel	1,615	5
134	McDougall, By-law No. 189	1,560	10	4,655	16	gravel	3,881	8
135	McIrvine, By-law No. 249	160	66	145	17	gravel	280	6
136	McKim, By-law No. 195	...	...	240	16	gravel	720	12
137	McLean, By-law No. 472	...	...	360	14	gravel	180	5
138	McLean, By-law No. 476 (grader)	...	...	...	...	...	...	...
139	McMurrich, By-law No. 300	505	20	520	20	gravel	600	8
140	Medonte, By-law No. 600	121	15	1,868	20	gravel	2,680	7
141	Medora and Wood, By-law No. 386	1,950	12	1,415	18	gravel	1,800	7
142	Medora and Wood, By-law No. 383 (machinery)	...	...	...	...	...	...	...
143	Medora and Wood, By-law No. 377 (overseer)	...	...	...	...	...	...	...
144	Minden, By-law No. 380	428	15	1,218	18	gravel	304	6
145	Monck, By-law No. 493 (overseer)	...	...	...	...	...	...	...
146	Monck, By-law No. 496	80	30	410	18	gravel	1,120	5
147	Monmouth, By-law No. 266 (1922)	505	20	869	16	gravel	598	6
148	Monteagle and Herschel, By-law No. 535	211	20	592	16	gravel	352	7
149	Morley and Pattullo, By-law No. 267	1,178	33	590	32	gravel	1,558	6
150	Muskoka, By-law No. 308	...	...	290	18	gravel	830	5
151	Nairn, By-law No. 141	30	12	50	30	gravel	250	7
152	Neebing, By-law No. 424	2,734	40	2,375	24	gravel	2,068	7
153	Neelon and Garson, By-law No. 167	...	...	640	16	gravel	1,120	8
154	Nipigon, By-law No. 212 (overseer)	...	...	...	...	...	...	...
155	Oakley, By-law No. 225	...	...	88	18	gravel	187	5
156	Oakley, By-law No. 228 (forge)	...	...	...	...	...	...	...
157	O'Connor, By-law No. 223	1,098	30	1,901	22	gravel	544	7
158	Olden, By-law No. 76B	40	15	155	16	gravel	780	9
159	Olden, By-law No. 66B (overseer)	...	...	...	...	...	...	...
160	Oliver, By-law No. 204	770	33	460	22	gravel	1,720	8
161	Orillia, By-law No. 1122	450	10	423	22	gravel	2,972	8
162	Oro, By-law No. 474	...	...	1,114	25	gravel	952	10
163	Oso, By-law No. 197	...	...	295	16	gravel	1,505	9
164	Paipoonge, By-law No. 192	1,785	33	430	12	gravel	2,644	9
165	Palmerston, By-law No. 263	90	20	330	14	gravel	1,190	9
166	Palmerston, By-law No. 257 (overseer)	...	...	...	...	...	...	...

COLONIZATION ROADS BRANCH, MUNICIPAL BY-LAWS, 1923.—*Continued.*

DITCHED	CUT AND FILL		BRIDGES			CULVERTS		NEW ROAD MILEAGE	OLD ROAD MILEAGE	GOVERNMENT EXPENDITURE	NUMBER
Length, rods	Material	Amount in Cu. yards	Number	Span, feet	Material	Number	Material				
10	11	12	13	14	15	16	17	18	19	20	21
										$ c.	
80	stone	70				22	metal		10.00	1,499.98	113
	clay	3,514	2	20	rep'd	8	wood		6.20	1,889.10	114
1,819	earth	939				14	metal		25.75	3,693.38	115
65	stone	20				3	concrete		3.25	998.12	116
196	earth	1,062				34	cedar	1.75	7.25	3,099.71	117
										85.36	118
										75.00	119
	earth	300				5	metal		2.00	399.07	120
120						3	cedar		6.00	1,250.00	121
						3	tile		5.10	1,000.00	122
	stone	643	1	18	cedar	21	stone		4.00	1,000.00	123
132	stone	269	1	18	wood	5	cedar		1.00	600.00	124
	earth	482	1	16	cedar	4	metal		1.25	798.66	125
										89.61	126
	gravel	234				9	metal		3.00	1,497.34	127
	earth	150				2	metal		2.75	796.65	128
										51.25	129
78			2	16	wood	16	wood		5.50	1,000.00	130
3	stone	41				7	metal		4.00	900.00	131
	sand	576				10	cedar		1.50	395.03	132
						6	wood		3.50	800.00	133
20	stone	576	2	22	wood	30	cedar		19.10	3,200.00	134
145								.50	.75	500.00	135
320			1		rep'd	6	wood		2.25	1,500.00	136
	earth	285				22	wood		1.15	800.00	137
										41.80	138
470	earth	454	1	8	wood	4	wood		3.00	750.00	139
615	earth	12,298	1	26	concrete	28	metal		9.00	7,999.87	140
	stone	760				55	stone		7.00	4,990.21	141
										93.59	142
										150.00	143
	stone	400				24	wood		32.00	1,200.00	144
										50.00	145
	stone	530				21	stone		3.50	1,848.61	146
170	stone	108				28	wood		3.50	1,000.00	147
	earth	475				13	cedar		2.25	750.00	148
286						11	wood	3.00	4.50	2,599.50	149
	rock	10				12	cedar		2.75	1,250.00	150
	earth	50							.80	199.85	151
346	clay	8,123	1	12	pine	48	wood	3.50	9.00	5,494.13	152
640						14	metal		3.50	1,250.00	153
										36.00	154
	earth	145				5	cedar		.75	300.00	155
										4.00	156
144	clay	3,849	1	12	wood	39	cedar	.90	8.00	1,996.25	157
	earth	100				7	tile		2.50	1,250.00	158
										128.07	159
120	earth	1,605				21	cedar	.50	7.00	2,842.77	160
462	sand	1,850				15	concrete		10.00	3,952.93	161
218	sand	3,200				7	concrete		5.00	2,495.69	162
									5.00	1,900.00	163
814	sand	3,132				30	wood	4.00	16.00	3,997.55	164
						4	cedar		3.75	1,500.00	165
										60.00	166

SCHEDULE SHOWING THE AMOUNT OF WORK OF ROAD CONSTRUCTION,

NUMBER	MUNICIPALITY	CLEARED AND STUMPED		GRADED		SURFACED		
		Length, rods	Width, feet	Length, rods	Width, feet	Material	Length, rods	Width, feet
1	2	3	4	5	6	7	8	9
167	Perry, By-law No. 169	...	...	...	...	gravel	320	6
168	Plummer, Add't'l By-law No. 182	...	...	80	18	gravel	1,585	6
169	Port Carling, By-law No. 286	...	...	120	20	gravel	90	12
170	Prince, By-law No. 95	220	16	280	30	gravel	388	7
171	Rama, By-law No. 401	397	46	92	24	gravel	279	6
172	Ratter and Dunnet, By-law No. 38	1,550	16	1,639	14	gravel	1,288	8
173	Rayside, By-law No. 275	...	...	3,820	16	gravel	1,160	8
174	Rear of Yonge and Escott, By-law No. 612	...	...	215	16	stone	300	9
175	Ridout, By-law No. 54	65	45	65	16	...	...	...
176	Ridout, By-law No. 55	140	10	175	18	gravel	985	5
177	Ross, By-law No. 390 (1922)	...	...	2,120	30	gravel	1,918	10
178	Ross, By-law No. 397	...	...	600	20	gravel	1,080	8
179	Ryerson, By-law No. 503	80	20	160	16	gravel	595	8
180	Ryerson, By-law No. 506	320	25	640	16	gravel	160	8
181	St. Edmunds, By-law No. 289	...	...	...	...	gravel	770	...
182	St. Joseph, By-law No. 462	...	...	...	...	gravel	1,324	6
183	Sandfield, By-law No. 262	200	40	1,460	14	gravel	225	6
184	Sebastopol, By-law No. 307	105	16	30	16	...	...	...
185	Sheffield, By-law No. 686	...	...	175	16	gravel	1,380	9
186	Sheffield, By-law No. 678 (overseer)	...	...	...	...	...	...	...
187	Sherbourne, By-law No. 309	400	15	54	16	gravel	220	6
188	Sherbourne, By-law No. 306	61	45	61	16	...	...	...
189	Sherwood, Jones and Burns, By-law No. 40	20	40	270	20	gravel	270	8
190	Shuniah, By-law No. 470	3,677	40	6,492	22	gravel	5,418	8
191	Snowdon, By-law No. 221	...	...	900	16	gravel	570	6
192	Somerville, By-law No. 756	116	15	811	14	stone	894	6
193	Springer, By-law No. 331	...	...	12,580	14	gravel	2,480	6
194	Stafford, By-law No. 728	...	...	1,535	30	gravel	898	8
195	Stanhope, By-law No. 392	...	...	466	18	gravel	80	6
196	Stanhope, By-law No. 381 (overseer)	...	...	...	...	...	...	...
197	Stephenson, By-law No. 558	...	...	700	18	gravel	980	6
198	Stephenson, By-law No. 559 (machinery)	...	...	...	...	...	...	...
199	Stisted, By-law No. 269	...	...	43	16	gravel	418	5
200	Stisted, By-law No. 273 (grader and drag)	...	...	...	...	...	...	...
201	Stisted, By-law No. 276 (gravel pit)	...	...	...	...	...	...	...
202	Storrington, By-law No. 507	...	...	618	14	gravel	1,904	8
203	Sunnidale, By-law No. 514	...	...	32	20	gravel	920	9
204	Tarbutt and Tarbutt, Add'l By-law No. 7A	...	...	320	18	gravel	800	6
205	Tarentorus, By-law No. 229	240	20	3,120	24	gravel	1,603	6
206	Tay, By-law No. 826	465	15	2,151	24	gravel	2,290	8
207	Tehkummah, By-law No. 255	...	...	350	24	gravel	690	7
208	Thessalon, By-law No. 12	...	...	210	18	gravel	575	6
209	Thompson, By-law No. 134	...	...	240	24	gravel	35	6
210	Tiny, By-law No. 651	235	20	1,076	22	gravel	1,332	8
211	Tisdale, By-law No. 244	...	...	118	26	stone	2,203	12
212	Tudor and Cashel, By-law No. 5	30	12	900	16	stone	301	7
213	Tudor and Cashel, By-law No. 9 (culverts)	...	...	...	...	...	...	...
214	Vespra, By-law No. 663	184	22	1,331	22	gravel	1,996	9
215	Watt, By-law No. 557	...	...	343	18	gravel	2,150	5
216	Westmeath, By-law No. 318	...	...	940	24	gravel	1,870	8
217	Whitney, By-law No. 94	240	20	240	20	gravel	480	9
218	Widdifield, By-law No. 329	480	15	490	24	gravel	1,480	12
219	Wilberforce, By-law No. 520	30	40	2,840	20	gravel	2,480	10
220	Wollaston, By-law No. 9	...	...	750	16	gravel	800	7
221	Wollaston, By-law No. 4 (machinery)	...	...	...	...	...	...	...
222	Worthington, By-law No. 118	262	30	387	30	gravel	490	6
	Total	46,949	...	180,116	...	...	189,759	...

COLONIZATION ROADS BRANCH, MUNICIPAL BY-LAWS, 1923—*Concluded.*

DITCHED	CUT AND FILL		BRIDGES			CULVERTS		NEW ROAD MILEAGE	OLD ROAD MILEAGE	GOVERNMENT EXPENDITURE	NUMBER
Length, rods	Material	Amount in Cu. yards	Number	Span, feet	Material	Number	Material				
10	11	12	13	14	15	16	17	18	19	20	21
										$ c.	
									1.00	483.79	167
						32	wood		5.00	1,425.00	168
	earth	4,911				5	stone		.40	1,748.25	169
108	clay	132				9	wood		1.40	460.67	170
						1	metal		1.75	599.32	171
1,780			2	12	cedar	6	cedar		10.00	1,472.92	172
	stone	15	2	10	cedar	15	cedar		14.00	1,393.64	173
	c.stone	102				2	tile		1.50	496.25	174
	stone	590				2	wood	.25		250.00	175
74	earth	225				13	cedar		3.10	1,000.00	176
						4	cedar		8.50	1,300.00	177
									3.40	1,250.00	178
	clay	210				2	wood		1.90	750.00	179
						3	wood		2.00	200.00	180
						6	cedar		2.45	600.00	181
						3	wood		4.25	1,200.00	182
	stone	350				5	wood		4.60	399.95	183
	clay	237						.35		200.00	184
									4.50	1,200.00	185
										66.60	186
	stone	40	2	11	wood	4	cedar		1.25	350.00	187
61	clay	724				1	stone	.20		250.00	188
									.90	400.00	189
1,301	earth	3,123	4	17	wood	51	wood	4.00	28.00	8,812.15	190
548	stone	100				39	cedar		8.00	1,000.00	191
150	earth	1,069				12	metal		5.00	1,500.00	192
	rock	30	2	16	wood	11	cedar		40.00	3,385.23	193
104	clay	40				6	metal		5.25	950.00	194
85	stone	50				12	cedar		2.50	493.50	195
										15.20	196
40	stone	1,960	1	10	wood	35	wood		4.00	1,999.56	197
										236.66	198
	stone	107				2	concrete		1.40	449.75	199
										110.12	200
										10.00	201
									6.00	1,400.00	202
74	clay	195				5	metal		3.00	1,000.00	203
									2.50	497.75	204
290	earth	498				5	cedar		10.40	1,439.48	205
484	earth	2,497				11	metal		8.50	3,726.77	206
						4	stone		2.20	575.00	207
	stone	20				2	concrete		1.75	674.72	208
									.75	99.92	209
150	earth	460				2	metal		5.00	1,549.97	210
	earth	200				3	tile		7.00	5,137.02	211
10	stone	255				10	cedar		3.50	749.00	212
										31.77	213
714	earth	3,435				15	metal		7.25	2,750.00	214
	earth	875				30	cedar		7.25	1,998.86	215
						5	metal		7.00	2,006.20	216
40									1.50	1,249.26	217
210	gravel	630				9	cedar		4.20	1,500.00	218
						6	cedar		9.00	1,750.00	219
	rock	250	1	12	cedar	6	cedar		2.75	899.61	220
										72.50	221
55						6	wood		3.15	800.00	222
26,840		133149	68			1,817		42.05	942.32	269,154.52	

MISCELLANEOUS.

Southworth Township, Right-of-way	$ 1.00
Aweres Township, Right-of-way	200.00
Haviland Township (Accountable)	1,500.00
Storage and Insurance	213.90
Road-making machinery	9,128.71
Inspection	25,912.83
Engineering and Surveying	7,876.15
Bank Charges on Over-draft	9.25
Compensation to Injured	975.20
Medical and Hospital Charges, for Injured Workmen	348.70
Total	$46,165.74

No.	Recapitulation	Cleared and Stumped	Graded and Shaped	Surfaced	Ditched	Cut and Fill	Bridges	Culverts	New Road	Old Road	Expenditure	
		rods	rods	rods	rods	cu. yds.	number	number	miles	miles		
											$ c.	
1	Direct Grants	37,847	189,557	143,638	43,868	178,537	124	1,911	169.04	706.87	512 535.72	1
2	By-law Grants	46,949	180,116	189,759	26,840	133,149	68	1,817	42.05	942.32	269,154.52	2
3	Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	46,165.74	3
	Total	84,796	369,673	333,397	70,708	311,686	192	3,728	211 09	1,649.19	827.855.98	

Appendix No. 39

TORONTO, ONT., October 31st, 1923.

To the Honourable James Lyons, Minister of Lands and Forests, Ontario.

SIR,—I have the honour to submit to you the report on the construction and maintenance of highways and bridges, under the provisions of the Northern and Northwestern Ontario Development Act, 1912, and amendments, during the season ending 31st October, 1923.

The "Maintenance Patrol" system on the principal roads, assisted by construction parties where extensive betterments become necessary, has been again followed, with increasing success, a very marked improvement in the general condition of the roads being noticeable during all periods of the open season.

Stoney Creek bridge—International Highway.

Many of the secondary roads have been extended to meet the requirements of settlement, and the tabulated statement also shows that considerable progress has been made in connecting up and extending trunk roads in practically every district to provide "through routes" as far as possible.

Extensive betterments have been made on existing trunk roads, by surfacing many stretches with crushed stone where gravel was unsuitable or difficult to procure.

The surveys referred to in last year's report, which were started with a view to the construction of a road to connect Timiskaming District with the roads in Southern Ontario, have not yet been completed, the survey of the suggested route northwards from Sturgeon Falls and Field, being now arranged for.

All of which is respectfully submitted.

I have the honour to be, Sir,

Your obedient servant,

C. H. FULLERTON,

Director, Northern Development Branch.

DEPARTMENT OF LANDS AND FORESTS,

ANNUAL REPORT OF WORK DONE,

		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	ALGOMA DISTRICT.														
	Trunk Road, Sudbury to Sault Ste. Marie.														
1	Sault Ste. Marie to Day Mills, Section I	7.0							5.5	re			92,400 clean'd		3912
2	Day Mills to Cutler, Section II	17.0							2	re					5515
3	Cutler to Copper Cliff Section III	20.5							11.5	re			2650		11715
4	Sault Ste. Marie to Garden River														
5	Garden River to Echo Bay								3.2	re					200
6	Worthington to Victoria Mine								2.5	re			4126		
7	At Thessalon														
8	At river near Massey														
9	At Vermillion River														
10	On west branch of Blind River														
11	At Tyadala Creek														
	Othe Roads—														
12	Little Curren — Warencliffe Rd	4.5	.75	30			.75	30						3.5	2025
13	Lorne-Louise Rd						.5	18	.5	18	.25	14			
14	Goudreau Rd		1.14	40			.8	20	.2	18				3.6	3193
15	Lockalsh Rd		.5	30											
	St. Joseph's Island & Campement D'Ours.														
16	General Maintenance												6210		2278
17	Pine Island Ferry Rd. (Mainland Section)		.75	66	.75	66	.75	33	.75	32			7920		2701
18	Pine Island Ferry Rd. (St. Joseph's Sec'n)						.25	33	.44	24			4050		2344
19	Pine Island Ferry Rd. (Across Pine Is.)		.75	66	.75	66	1	33	1	24					2436

NORTHERN DEVELOPMENT BRANCH.

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
	705¼		395	75		8				2145 c.yd. earth fill. 830 lin. ft. railing; 300' x 6' high masonary wall; 38 c.yd. rock cut; 207 c.yd. stone fill.	1
			250	60		1	1	3	Scraped and painted.	1.33 miles clay road covered with sand. Cement leads placed on 5 culverts. 500 c.yd. stone fill.	2
			516	82	2	5	12	9 1	Scraped and painted. Repaired.	6 mls. road widened. Overhead crossing widened. 250 c.yd. rock excavation. Cement leads placed on 7 culverts. 900 lin. ft. railing.	3
442	3741	3.13				1 tile 4 lengthened				53,275 gals. Domtar used in road surface.	4
6020	6020	3.1		2							5
6080	6062	3.0				1					6
								1	110x18 steel bridge with 4' sidewalk, partially constructed.		7
								1	10x20 concrete.		8
								1	Repaired.	26,160 F.B.M. timber used.	9
								1	Pile bridge repaired and rock fill replaced. 160' span.		10
								1	60'x18' steel bridge on concrete abutments with piled footings.		11
											12
				4.5	1	2				Scow built, 14x30.	13
					32	3					14
				1.5							15
			267	60	6	8					16
					1	4					17
			2		1	11	1				18
										Cribs built and filled for scow landing.	19

DEPARTMENT OF LANDS AND FORESTS,

ANNUAL REPORT OF WORK DONE,

		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	ALGOMA DISTRICT.—														
	Manitoulin Island.														
20	GoreBay-Silverwater-Meldrum Bay Rd		4.5	50	4.5	50	4	30	10.5	re				6.25	6458
21	Gore Bay-Kagawong Road								2.38	re				3.5	2673
22	Gore Bay-Providence Bay Rd	.5					.25	24	4.25	re				8.25	8823
23	Providence Bay-Mindemoya–West Bay Rd	.25							.7	re			495	.8	984
24	West Bay-Sheguindah Road													.06	151
25	Little Current-Manitowaning Rd		.75	30	.75	30	.5	20	1	28				1	771
26	Little Current-West Bay Road	1.0	.5	66			.5	30	1.63	26				4.3	3400
27	Manitowaning-Mindemoya Rd	1.4					.75	10	.8	re			100	6.25	4474
28	West Bay-Kagawong Roa													4.8	3718
29	Little Current-Espanola Road		14.75	66	10.75	66	13.75	33	13.25	30			1183	2.75	2186
	COCHRANE-PORCUPINE DISTRICT.														
30	Blount Township		1.26	66	1.26	66	1.25	30							
31	Brower Township	3.5	1.12	66			1.6	24	.12	24			17757		
							1.5	30							
							.12	33							
32	Calder Township		1.3	66			1.14	33					5260		
33	Calvert Township		1.42	66	1.42	66							268	.5	155
34	Clergue Township	1							.5	re			400		
35	Clute Township	2					2	26	2	26	.03	10	100		
36	Fournier Township		2	66	2	66	1	33	.2	26			12044		
37	Fox Township	.5	4.55	66	6.55	66	5.5	30	1	24			30100		
38	German Township								1	re			810		

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
7663	7663	3.25	40	.....	5	10	...	...	.....	420 c.yd. stone fill.	20
.....	.....	.....	12	.....	6 2 repaired	.....	...	...	.....	375 c.yd. rock exca.	21
.....	.....	.....	28	.....	7	.....	...	...	.....	900 c.yd. earth and stone fill.	22
.....	.....	.....	30	.....	5	5	...	...	.....	300 c.yd. clay fill. 100 c.yd. stone fill.	23
.....	.....	.....	.....	.....	2	.....	...	...	.....	1290 c.yd. stone fill. 168 c.yd. clay fill.	24
.....	.....	.....	22	.....	1	2	...	...	.....	200 c.yd. clay fill.	25
.....	.....	.....	38	.....	3 3 repaired	.....	...	...	.....	450 c.yd. stone fill.	26
.....	.....	.....	7	.....	2	.....	...	...	.....	60 c.yd. earth fill.	27
.....	.....	.....	20	.....	3	.....	...	...	.....	.....	28
.....	.....	.....	.....	.....	43	5	...	1 1 2 1 1 1	Timber-cribbed piers. 114x18x6 18x18x5 18x16x4 30x18x4 36x18x5	5551 c.yd. rock excav. 4184 c.yd. earth excav. 578 c.yd. rock fill. 26125 c.yd. earth fill.	29
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	30
.....	.....	.....	1.4	1.5	33 29 repaired	4	...	1	Repaired.	3680 c.yd. clay used in road surfacing. 5288 c.yd. cut and fill. 950 ft. lin. corduroy removed. 2610 ft. lin. creek cleared.	31
.....	.....	.....	.....	2	15	.....	...	1 1 1	20x5x17 20x6x17 Repaired.	100 c.yd. rock in cribs.	32
.....	.....	.....	4	.....	...	.....	2	...	.....	60 c.yd. muskeg excav.	33
.....	.....	.....	2	.....	2	.....	...	...	.....	.....	34
.....	.....	.....	.....	.....	2	.....	...	1 1	160x14 Repaired.	335 c.yd. clay used in road surfacing.	35
.....	.....	.....	2	.....	13	.....	1	...	.....	.....	36
.....	.....	.....	.....	.....	30	.....	...	...	.....	2288 c.yd. muskeg excav.	37
.....	.....	.....	.....	.....	3	.....	7	...	.....	210 c.yd. earth fill, ...	38

5 L.F.

DEPARTMENT OF LANDS AND FORESTS,

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	COCHRANE-PORCUPINE DISTRICT.—*Continued.*														
39	Glackmeyer Twp		1.5	66	1.5	66	.5	33	1.5	re				1.2	910
40	Hanna Township														
41	Kennedy Township	2	.93	66	.93	33	.93	33			.01	10	8500		
42	Lamarche Township	4.5	1.	66			1	33	2	re			11045	1.6	1365
							1	24							
43	Leitch Township		.73	66	.73	66	.73	33							
44	McCart Township		4	66	4	66	3	33					46840	.25	100
45	Mountjoy Township		2	66	2	66	2	33			.5	16	6562		364
46	Newmarket Twp		3	66	3	66	3	33					7800		
47	Pyne Township						3.5	33					44880		
	Township Boundary Lines.														
48	Blount-Glackmeyer		.25	25	.25	25			3.25	re			5280		
49	Blount-Leitch								2	re					
50	Brower-Glackmeyer														
51	Brower-Fox														
52	Brower-Kennedy												940		
53	Brower-Lamarche													1.25	844
54	Brower, North Boundary													.56	447
55	Calder-Clute		.9	66									550		
56	Calder-Colquohoun	3					2.25	33	.75	24			900		
57	Calvert-Clergue	2					2	33							
58	Clute-Fournier								5	re			264	.63	472
59	Clute-Ottaway		1.06	66					1.02	30			3722		
60	Clute-Glackmeyer								3	re				.13	80
61	Fournier-Lamarche														
62	German-Matheson														
63	Glackmeyer-Lamarche								4	re				3.2	2122
64	Paymaster Road								4	re				1.62	2905
													Gen'l r	pairs	669
65	Timmins-Iroquois Falls Trunk Road	5.5					.5	26	3.66	26			133572	13.62	12519
							.26	33	4.27	re					

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
					5			1	20x16 (Pole)	430 c.yd. clay fill.	39
								1	Rebuilt.		
											40
					2						41
			3.25		17		1	2	Repaired.	1695 c.yd. clay fill.	42
								1	18x10x5	1350 ft. lineal creek cleared and widened.	
								1	35x16		
								1	47x16		43
					23			1	Repaired.		44
					3			1	30′ span.	700 c.yd. cut and fill.	45
											46
					16			2	14x12x12		47
				2							48
											49
										Abitibi Ferry repaired and re-installed.	50
								1	40x16 (Temp.)		51
							2			880 ft. lineal corduroy removed.	52
										940 ft. lineal creek cleared.	
			4								53
			4								54
					3					5000 c.yd. cut and fill.	55
					6					5500 c.yd. cut and fill.	56
											57
			15				3	1	At Frederick-house.	215 c.yd. rock fill.	58
										3963 c.yd. earth fill.	
					4					3832 ft. lineal creek cleared	59
										121 c.yd. rock in bridge piers.	
										660 ft. lineal corduroy removed.	
										3442 c.yd. cut and fill.	
											60
											61
											62
			16								63
	821	1	16.25				11			251 c.yd. clay over muskeg	64
12473	12473	2.25	28	2		18	17	1	Completed (from last year).	29744 c.yd. cut and fill.	65
										1.13 mls. crosslay removed.	
										288 ft. concrete pipe made and installed.	
										2907 c.yd. rock excav.	

DEPARTMENT OF LANDS AND FORESTS,

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	COCHRANE-PORCUPINE DISTRICT.—*Continue*.														
66	River Road west across Lots 3 to 10, Mountjoy								5.5	re			1790	.5	402
67	Latchford-Cochrane Rd. (Monteith to Cochrane)						5.5	33						5.58	3806
68	Monteith-Iroquois Falls Road						2	40	7	24 26	.35	14	9655		
	DRYDEN DISTRICT.														
69	Aubrey Township	1.48	2.25	66	2.0 2.25	66 47	1.25 1.0 1.55	18 35 33	1.25 2.25 10.0	24 22 re	.01	18	11645		
70	Browning Road													1.75	1400
71	Dryden-Richan Road	2.25	4.5	66	1	66	1.5	33	5.0 2.25	24 re			55431	3.5	2108
72	Eton Township		1.5	66	1.5	66	1.5	33	.5 .75	22 24			16457		
73	Eton-Sandford Boundary		1.25	66	1.25	66	1.25	33	1.25	24			2200		
74	Eton-Wainwright Boundary	.36			.36	20								.5	400
75	Finn Settlement Rd.		.5	66	.5	66	.5	33	.25	22			675		
76	Ignace-Ossaquin Rd.	.5	1.5	66	1.75	66	1.75	33	3 1.5	re 24	.08	16	2755	.5	1267
77	Melgund Township		1.	66	1.	66			2	22			800		
78	Mutrie Township		3.75	66	3.75	66	3.75	33	2.5	22	1.25	16	13234		
79	McLean Creek Rd.		.75	66	.75	66	.75	33							
80	Mining Road		2.5	66	2.5	66	2.5	33	2.5	24					
81	Rice Lake Road	1.69			.25 1.	33 40	.25	33	1.47	22			1175	1.5	960
82	Rice Lake School Rd.		3.25	66	3.25	66	2.8	40							
83	Rugby Township												5759		
84	Sandford Township	.85	.5	66	.5	66	.5	33	1.0	24	.25	16	59836		
85	South-west Quibell Road		2.5	60	4.75	60	4.	33	2.25 4.5	24 re	.08	18	10955	1.5	721
86	Vanhorne Township	.5			1.5	33									
87	Vermillion-Quibell Rd		1.25	66	1.25	66	1.25	35	1.75	24			438	1.75	1450
88	Vermillion-Dinorwic Rd. (General)	.56													1022
89	Eagle River to Dryden Section	.60			.18	25							132893	12.3	9733
90	Dryden to Wabigoon Section													5.5	5900
91	Wabigoon-Dinorwic Section		6.5	66	3.5	66	5.5	35	3.25	24	.06	16	8705		
92	Wabigoon Township		.25	66	1.0	66	1.13	33	.88	24					

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
					10						66
			13		3		1			1000 c.yd. clay fill.	67
			5		16	1	6	1	Timber.	4090 c.yd. cut and fill. 90 yds. lineal fencing and guard rail.	68
					29					9002 c.yd. clay covering swamps. 906 c.yd. earth fill.	69
											70
			2		10			1	Temporary.	710 c.yd. cut and fill.	71
					8					6423 c.yd. earth fill.	72
					5						73
					2						74
			4		9						75
			5		3			1	12x5x18	1713 c.yd. earth and gravel fill.	76
					3					533 c.yd. earth fill.	77
					9					10755 c.yd. clay covering corduroy.	78
					1						79
					6						80
					8					1833 c.yd. clay covering swamp.	81
											82
											83
					1						84
					4					1100 c.yd. cut and fill. 2742 c.yd. clay covering swamp.	85
										1071 c.yd. cut and fill.	86
			8		2					277 c.yd. fill.	87
			146		2						88
					2					475 c.yd. rock excav. 311 c.yd. rock and clay fill.	89
											90
					24					1916 c.yd. earth fill. 9000 c.yd. clay covering swamp.	91
					7					293 c.yd. clay covering rock. 1333 c.yd. earth fill.	92

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	DRYDEN DISTRICT.—*Continued.*														
93	Wainwright Twp.	2	.5	66	.25 .5	33 66	.2 .5	12 35	1.5 3.5	24 re			2580		
94	Wainwright-Zealand Boundary				1.5	42	2.0	35	1.75	24			2400		
95	Zealand Township		1.25	66	1.25	66	.75	35	1.0	24			5500		
	ENGLEHART DISTRICT														
96	Armstrong Township														
97	Bayly Township	1.25													
98	Bryce Township														
99	Chamberlain Twp.														
100	Dack Township												200		
101	Evanturel Township								2.5	re				.5	488
102	Ingram Township														
103	Kittson Township		1	18			1	16	1.5	16					50
104	Marter Township						.17	26							
105	Robillard Township												300		
106	Savard Township								1	20				.07	84
107	Sharpe Township								3	20					
	Township Boundaries														
108	Armstrong-Evanturel														
109	Bryce-Robillard														
110	Chamberlain-Pacaud														
111	Chamberlain-Savard								1	re				1.5	1544
112	Dack-Evanturel														51
113	Dack-Robillard													1.	1900
114	Evanturel-Igram														
115	Evanturel-Marter														
116	Robillard-Savard													1.25	1838
117	Robillard-Truax								1.	re			2200		
	Trunk Roads.														
118	Charlton-Elk Lake						.5	24	.75	re			2000		365
119	Charlton-Englehart								5.	re			700	.75 4.5	1069 2790 1725

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L. covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
					10		2			.25 mls. creek cleared. 3497 c.yd. earth fill.	93
					7					8976 c.yd. earth fill. 1277 c.yd. clay and sand covering swamp.	94
			1		7					3000 c.yd. clay covering swamp.	95
							5				96
			8	3							97
							12				98
							2				99
					3		24	1	30′ span.	517 c.yd. clay fill.	100
								2	36′ span.		
			9		2		101			600 ft. lineal corduroy removed. 254 c.yd. clay fill.	101
					5 re	paired					
							5				102
				1							103
				2			4			.45 mls. covered with 528 c.yd. of sand and clay. 618 c.yd. filling.	104
					6		59			.43 mls. covered with 375 c.yd. of clay.	105
			2.5		1					204 c.yd. rubble wall.	106
					3 re	paired					
					10					2220 c.yd. hill cutting.	107
							10				108
							25				109
				3.5	4						110
							15			1067 c.yd. hill cutting.	111
				.5	1		7	1	100′ span steel on concrete abutments.	1333 c.yd. fill.	112
								1	20′ span.		
				6	1		15			900 c.yd. clay fill.	113
							1				114
							6				115
								1	30′ span.		116
					3					245 c.yd. clay fill.	117
				.5	21			1	Cedar, 16x8	963 c.yd. field stone for roads.	118
			4	On-hills		3	19	1	60′ span.	8010 c.yd. cut and fill. 532 c.yd. concrete end walls on culverts.	119

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	ENGLEHART DISTRICT —*Continued.*														
	Latchford-Cochrane.														
120	Cobalt to New Liskeard Section								.8	re					1382
														1.5	1205
121	New Liskeard to Englehart Section								1.5	re			1206		1368
														1	1070
122	Englehart to Krugerdorf Section													4.5	3225
123	South Lorrain Road	3.85	.49	66	.49	66	1.98	33	10.96	re			37478		4688
					1.25	21	.92	12							
					2.60	18									
	HEARST DISTRICT.														
124	Casgrain Township	.16					3.75	12	2.16	re			10390	.75	591
							1.38	30	.16	30					
125	Eilber Township		.75	66											
126	Hanlan Township	2.8	2.75	66	2.5	66							31982		
					2.3	6	2.3	6							
127	Kendall Township		4.25	66	3.58	66	3.58	30	.58	26			19098	8.35	6469
					3	30									
128	Lowther Township						.75	30							
129	Way Township		1.5	66											
	Township Boundaries.														
130	Casgrain-Hanlan	3			3	6	3	6					2746		
131	Casgrain-Kendall														
132	Kendall-Way				.75	66	1.5	30	.13	re			500		
133	Lowther-Way				3	30	5.3	30							
134	Trunk Road along Can. Nat. Rly	1	9.75	66	9.75	66	3	5	.13	re			42854		
					3	28	3	33	.6	28					
					3	5									
	KAPUSKASING DIST.														
135	Fauquier Township	1.5	2.3	66	4.8	66	1.5	5	1.59	26			16210		
					1.75	30	1.5	24							
							3.34	30							
136	O'Brien Township				.75	30	.75	30					23960		
137	Owens Township		2.25	66	1.5	66									
138	Shackleton Township		.75	66	3.0	66	1	30					11355		
					1	30									
	Township Boundaries.														
139	Fauquier-O'Brien												7810		
140	Fauquier-Machin		.5	66	1	66	2	30							
					2	30									
141	Fauquier-Nansen	2			2	24	.3	24					10045		
							2	5							
142	Haggart-Shackleton		4.25	66	4.25	66	1.6	30							
143	Machin-Shackleton		2.38	66	5.12	66									
144	Nansen-Shackleton		.5	66	3	66									
145	Owens-Williamson		3.5	66											

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Drag-ging	Gen-eral Rep'rs	Culverts			Bridges		Remarks	
Yds. crush-ed	Yds. haul-ed	L cov-ered	Miles	Miles	Wood	Stone or Conc.	Met'l	No.	Description		
				9			26	1	Repaired.	1175 c.yd. fill.	120
			34	10		2	13			½ mile corduroy removed	121
					1			1	Temporary.		122
				19	16		112				123
			4.5		1 re	paired		2	30′ span.	3065 c.yd. fill.	124
					4					3304 c.yd. clay surfacing.	
											125
					5			1	12′ long.		126
			2.25		3			1	198′ long.	2962 c.yd. rock and clay fill.	127
					2 re	paired	2	1	72′ long.		
											128
								1	72′ long.	610 c.yd. clay fill.	129
											130
			3.75								131
					1		1			692 clyd. clay surfacing...	132
											133
			9.25		1		7	1	30′ span.	7684 c.yd. clay surface on 6.7 mls.	134
					1 re	built		1	Temporary.	1605 c.yd. clay fill.	
					25						135
					31		1				136
					2 re	paired					
											137
											138
											139
											140
					7						141
											142
											143
											144
											145

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	KAPUSKASING DIST.—*Continued.*														
146	Trunk Road along Can. Nat. Rly.	3	5.75	66	5.75 .50 3	66 36 24	1.75 .50	30 36	.5 7.97	24 30	.10	16	21220	9.77	6715 1630
	KENORA DISTRICT.														
147	Charlesbois Road		1.03	16 to 36	1.19	16 to 36	1.19	16 to 36	1.83	16 & 18	.41	18	12500	4	3878
148	East Melick Road, Pelletier Bridge Diversion		.5	40	.88	35	.74	35			.30	16	669		
149	Jaffray Township													.5	602
150	Keewatin-Manitoba Boundary Road								.87	20			3500	3	3946
151	Kenora-Keewatin Rd. Norman Diversion)		.06	66					.22	36			400		
152	Kenora-Redditt Road						1.01 1.5 2.7	33 50 55	2.3 1.63	24 24	.05 .17	18 20	11080 3237	.25 .25	200 270
153	Pellatt Road		4.	10									900		244
154	Pellatt Road, Lac Lulu Branch		.19 3.03	66 40	5.75	40	.19 5.03	33 40	.19 5.53	22 24	.31	18	2500 22440	3 4	2000 2600
155	West Melick Road													1.75	588
	MATHESON DISTRICT.														
156	Beatty Township								2.5 2.5	re 24			7752	1.4	1197
157	Benoit Township		.75	66	1.5 .75	26 66	1.5 .32	26 33	2 1.9	20 24			2284		
158	Bowman Township		.65	66	.5	66	.65	26	.95 1.25 1.5 6 5	20 22 16 re			910	.4	350
159	Carr Township		2.0	66	2.0	66	1.25	26	1.93 1.5	20 22			371	.1	126
160	Clergue Township				1.	26	1.	26							
161	Currie Township		.88	66	.88	66	.75	26	1 3	20 22			2246		
162	Hislop Township		3	66	2.	66	3	26	3.75 1 1	24 20 22			3200		
163	Maisonville Twp		.75	66			.5	26							
164	Playfair Township		6.5	66			1.7	26	.75	re				.38	314
165	Stock Township		6	66	1 3.5	26 66	1	26	.25 2.0	20 re			5372		
166	Taylor Township	.5	4.75	66	4.25	66	5 1.5	26 re	2.5 1. 2.	20 24 re			8609		
167	Walker Township		1.5	66	1.5	66	2.	26							

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
.....	.....	.....	4	2 5	36 7 repaired	.....	14	1	Repaired.	6135 c.yd. cut and fill.	146
.....	.....	.....	8	.....	4	2	...	...	.....	.....	147
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	148
.....	.....	.....	.....	.....	.....	3	...	...	.....	400 c.yd. rock excav.	149
.....	.....	.....	.....	.....	2	3	...	1	16x18	1000 c.yd. rock excav.	150
.....	.....	.....	.....	.....	1	1	...	...	.....	2710 c.yd. rock excav. .22 mls. covered with 585 c.yd. cinders.	151
.....	.....	.....	10	.....	35	.....	...	...	.....	3284 c.yd. rock excav.	152
.....	.....	.....	.....	4	19	4	...	...	.....	.....	153
.....	.....	.....	.....	.....	.....	35	...	1	16x18	2500 ft. lineal fencing.	154
								1	135x18 (Pole).	1500 c.yd. rock excav.	
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	155
.....	.....	.....	4	2.5	11	.....	7	...	.....	1636 c.yd. clay.	156
.....	.....	.....	.....	.....	19	.....	...	...	.....	.....	157
.....	.....	.....	.....	.....	16	.....	2	1	Repaired.	1000 c.yd. cut and fill. 500 c.yd. clay surfacing.	158
.....	.....	.....	4	.....	17	.....	4	1	Repaired.	200 c.yd. clay fill.	159
								1	50′ long.	500 c.yd. clay surfacing.	
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	160
.....	.....	.....	.....	.....	30	.....	...	1	5x16x18	1092 c.yd. clay surfacing.	161
.....	.....	.....	.....	.....	35	.....	...	...	.....	921 c.yd. clay surfacing.	162
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	163
.....	.....	.....	.....	.....	.....	.....	...	1	Repaired.	791 c.yd. clay fill.	164
.....	.....	.....	.....	.....	2	.....	...	...	.....	1460 c.yd. clay surfacing.	165
.....	.....	.....	.....	.....	23	.....	...	2	16′ span.	1929 c.yd. clay surfacing.	166
								2	17′ span.		
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	167

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	MATHESON DISTRICT —*Continued.*														
	Township Boundaries.														
168	Beatty-Carr		1.78	66	1.78	66	1.78	26	.25	re					48
169	Bond-Stock	.5											709		
170	Bowman-Currie	1.25							1.25	re			800		
									2.0	18					
171	Bowman-Hislop														
	Trunk Roads, etc.														
172	Hattie Road, Beatty Township		2	45	2	45	2	24	2	24			245	1	673
173	Latchford-Cochrane Road		2	66			2	33	2.5	re			380	9.4	3773
									5	28					
174	Ramore—Lightning Ri er Road														
175	Monteith-Shillington Road													5.0	2404
176	Munro Road								2	re			300	1.5	890
									2	24					630
177	Shillington-Porcupine Road	3.5											300 cleaned	4.1	2530
	MUSKOKA DISTRICT.														
178	Gravenhurst-Bala-Parry Sound Rd														
179	Huntsville-Dwight Road	.75					.06	55	22.5	re			1588		
									2.6	20					
180	Severn-North Bay Rd						2	40	323	re			32620	13.25	20060
							.5	10							
181	Utterson-Rosseau-Parry Sound Road		1	66											
	NIPISSING-SUDBURY-RENFREW DIST.														
182	Balfour-Dowling Boundary and between Cons. II and III in both Twps						1.25	24	2	24			2840		60
183	Gold Nugget Mine Road, Street and Scadding Twps		4.5	22											
184	Monte Rouleau Road								1.25	16			200	1.5	1100

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
							1			229 c.yd. clay surfacing.	168
											169
					2					3375 c.yd. clay surfacing.	170
					4 re	paired					171
					10		3				172
			7		23		1	1 1	45′ span. 15′ span.	800 c.yd. clay surfacing.	173
					12			1 2 1 1	60′ span pole covered. 50′ span pole covered. 15′ span pole covered. 12′ span pole covered.	9 acres, cutting to widen narrow parts of winter road, length, 20 miles.	174
			21								175
				2.5	3		6			2800 c.yd. clay fill.	176
			25					1	Floating bridge 160′ long.	543 c.yd. clay surfacing.	177
								1	Concrete, 24x10x6		178
					2		23			2489 c.yd. rock fill. 16,258 c.yd. earth fill.	179
31539	31814	10.63	492	43.25	3 4 re	1 paired	21			1500 c.yd. earth excav. 3462 c.yd. rock in Rip Rap 290 c.yd. clay surfacing. 392 c.yd: earth and stone fill.	180
											181
					10						182
										Winter road.	183
											184

DEPARTMENT OF LANDS AND FORESTS,

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	NIPISSING-SUDBURY-RENFREW DISTRICT —*Continued.*														
	North Bay-Pembroke Road.														
185	Section I, North Bay-Callander	.5	.54	66	.54	66	.54	35	.75	re			13200		405
186	Section II, Callander-Mattawa	2												14.5	10977 4093
187	Section III, Mattawa-Klocks														2973
188	Section IV, Klocks-Mackeys	.5	9 1.25	45 66	8.8	45	9 2.5	30 24	11.6 .75	24 18			895	1.2	1105
189	Section V, Mackeys-Chalk River	.75												1.2	233 867
190	Section VI, Chalk River-Petewawa		9.5	66	8.5	66	9.6	24	11.8	24	.05	10	788		
191	Section VII, Petewawa Pembroke	.5											1750		1541
192	North Bay-Sudbury Road	34.5					.25	12	34	re			30347	8	6708 7449
193	North Bay-Widdifield Road	.2			.2	30	.2	20	1.88	20			138		1782
194	St. Charles-Noelville Road	5	1.75	66			1 2	20 15	2.5 3.5 10	20 18 re			14890	10.6	5998
195	Sturgeon Falls-Smoky Falls Road														30
196	Sturgeon Falls-Field Road	4.25							6	re			8625	3.1	2153
197	Sudbury-Azilda-Chelmsford-Larchwood Road								39	re			7800	7.5	5895 1124
198	Sudbury-Capreol-Milnet Road	4.5	1	40			.25 .5	40 24	42.5 .6	re 20	.2	12	4250	6.1	4823
199	Warren-St. Charles Road								10	re					167
200	West Shining Tree Rd.	2							8	18	.15	16		4.9	3914

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L. covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
6269	6269	1.77	61	8.5	....	4	1	...	.....	150 ft. lineal cement tile drain.	185
.....	.....	.....	.....	.....	....	.....	...	1	Temporary 30′ span.	.....	186
			240	35							
.....	.....	.....	132	25	....	.....	...	...	.....	40 c.yd. filling.	187
.....	.....	.....	14.5	.....	46	2	...	...	.....	1781 c.yd. rock excav. 14543 c.yd. earth fill. 2773 c.yd. loose stone removed from roadway.	188
.....	.....	.....	24	6	....	.....	...	...	.....	.....	189
.....	.....	.....	16.5	.....	1	1	...	...	.....	1847 c.yd. cinders surfacing. 10660 c.yd. fill.	190
.....	.....	.....	67	10	....	1	1	...	.....	.....	191
4898	3326	2.65	.....	.....	9	24	1	1	60′ span.	1726 c.yd. fill.	192
			466	74	2 covered			1	3x5x18, concrete.	252 c.yd. rock excav. 424 ft. lineal retaining wall. 322 c.yd. stone in Rip Rap.	
					2 repaired						
.....	.....	.....	54.8	5	1	10	...	...	.....	4057 c.yd. filling.	193
.....	.....	.....	5	.....	49	1	5	...	.....	584 c.yd. stone in Rip Rap.	194
.....	.....	.....	.....	4	....	.....	...	...	.....	.....	195
.....	.....	.....	4	.....	....	.....	...	...	.....	546 c.yd. stone and clay filling. 300 c.yd. rock excav.	196
.....	.....	.....	30.5	11	12	3	...	...	.....	679 c.yd. gravel. 1077 c.yd. slag. 219 c.yd. cinders and 139 c.yd. rock used in general repairs to Sudbury-Murray Mine Section. 30 c.yd. rock excav. 566 c. yd. rock filling.	197
					2 covered						
.....	.....	.....	69	9	16	2	...	1	3x12x100 corduroy.	6650 c.yd. rock excav. 111 c.yd. rock fill.	198
					5 repaired						
.....	.....	.....	.....	.....	2	.....	...	2	Repaired.	.....	199
.....	.....	.....	.....	.....	56	.....	...	1	33′ span.	.....	200

DEPARTMENT OF LANDS AND FORESTS

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	PARRY SOUND DIST.														
201	Booth Road													3.0	1290
202	Burk's Falls-Magnetawan Road		.90	66			1.41	66	1.00 3.475	33 22			5178		1829
203	Chisholm-North Bay Road													3.0	1796
204	Emsdale-Parry Sound Road		1.20 .16	40 35			.50 1.50 .50 .50	40 25 30 35	1.60 .75	20 re			5561		
205	Parry Sound-Magnetawan Road													3.00	1228 10
206	Road from Parry Sound to Junc. of Bala & Rosseau Rds	1.41	.50	66	.20	66	.30	24	10.225 7.0	16 re			57328	3.50	1793
207	Powassan-Chisholm Road												747		920
208	Powassan-Nipissing-Restoule Road												3400	 12.0	1371.5 7961.5
209	Cross over road from Powassan-Loring Rd. to Trout Creek-Loring Road Twp. of Pringle						1.23 .9	30 24	1.5	24			1529		
210	Severn-North Bay Trunk Rd.-(Novar-Callander Section)	34.50							60.16	re			13960	 7.50	9583 5486
211	Sundridge-Magnetawan Road								.125 1.00 2 0	22 30 re			3840		2018
212	Trout Creek-Loring Road	.40	1.97 .32	66 40	1.92	66	3.63 1.31	30 33	3.90 1.17 21.25	23 18 re			26123		2241
	RAINY RIVER DIST.														
213	Barnhart Road Carpenter Township													1.5	995
214	Barwick Consolidated Sch. Route, Twps. of Dobie and Shenton and Bdy. Line	.92			4.0		.40	30	2.41	20	.09	10		3.08	1953
215	Barwick to Black Hawk	.13			1.0	30			2.0	re				.1	63
216	Black Hawk to Deer Lock Road													2.2	1420
217	Black Hawk to Finland Road		2.0	66			2.0	12	2.0	20			1073	.1	61
218	Burriss-Carpenter Boundary	2.0							2.0	20					
219	Burriss Consolidated School Road		2.0	40	1.0	40	2.0	40	1.42	20	.1	9	3650		

NORTHERN DEVELOPMENT BRANCH—*Continued*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
											201
			9.875	6.18	47					80269 c.yd. earth fill. 10454 c.yd. earth excav.	202
											203
					14		5			982 c.yd. earth fill. 162 c.yd. earth excav. 487 c.yd. Rip Rap.	204
					4						205
					56					233 c.yd. rock excav.	206
			8.50	3.00	3						207
			39.0	8.5	7					170 c.yd. earth fill.	208
			2.10		27					1839 c.yd. Rip Rap. 6827 c.yd. fill. 4168 c.yd. excav.	209
			356.00	35.25	51		9	1 2 1	90′ concrete and steel. 10′ reinforced concrete. 7′ reinforced concrete.	1868 c.yd. earth fill. 3.33 c.yd. rock excav.	210
			2.0	6.5	10					672 c.yd. earth fill. 53 c.yd. rock excav.	211
			47.07	5.0	70			2	20′ span.	63303 c.yd. fill. 34042 c.yd. excav. 396 c.yd. gravel fill. 648 c.yd. Rip Rap.	212
			24								213
			18		3						214
			44		16						215
											216
				14							217
											218
					12					1150 c.yd. clay fill.	219

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	RAINY RIVER DIST. —*Continued.*														
220	Carpenter School Rd.	.....	.....	..	.....	..	.....	..	.78	28	.....	..	726	.....	.....
221	Crozier Road.....	1.0	.....	..	.....	..	.....	..	.....	..	.....	..	2500	2.0	1272
222	Dance Road, Burriss and Dance Twps...	.....	.35	36	.....	..	.....	..	.....	..	.....	..	2178	.76	494
223	Devlin Road, Burriss Township.....	.....	.....	..	.....	..	.....	..	.....	..	.....	..	.....	2.65	1702
224	Emo-Off Lake Road.	.925	.....	..	.....	..	.....	..	.....	..	.....	..	4554	5.35	3426
225	Fort Frances-Rainy River Road.....	16.88	.....	..	.....	..	2.25 .50	30 12	15.125	re	.....	..	17928	31.49	20957
226	Frog Creek Road....	.....	1.25	60	.....	..	1.0	30	1.125	20	.....	..	.....	1.00	600
227	Gameland School Rd., Pratt Township...	.....	.....	..	.....	..	.....	..	.21	20	.....	..	.....	.13	50
228	Howse Road, Lash Township.....	.....	1.2	66	.....	..	.25	32	.31	20	.....	..	4000	.....	.....
229	Indian Mission Road.	.....	.....	..	.....	..	.....	..	.....	..	.....	..	.....	2.63	1806
230	La Vallee Road, La Vallee Village, north and south...	.25	.....	..	.....	..	.....	..	1.0	16	.....	..	1485	1.45	943
231	McCrosson-Pratt Boundary.....	.....	.73	66	.....	..	.78	20	.....	..	.....	..	3960	.....	.....
232	McGinnis Creek Rd.	.....	.....	..	.....	..	.....	..	.....	..	.....	..	.....	2.2	1393
233	Mine Centre Road...	7.0	.....	..	.....	..	.....	..	.....	..	.....	..	3900	.535	323
234	Nelles School Road..	.....	.....	..	.....	..	.....	..	.....	..	.....	..	3712	.....	.....
235	Nelles Pattullo Bdy..	.....	.....	..	.....	..	.....	..	.03	20	.....	..	5774	.34	220
236	Pattullo-Tait Bdy...	.50	.....	..	.....	..	.....	..	.....	..	.....	..	8745	.....	.....
237	River Road, Aylesworth Township...	1.75	.....	..	.....	..	.....	..	.....	..	.....	..	.....	.83	539
238	School Rd., Atikokan	.....	.....	..	.....	..	.....	..	.40	20	.....	..	1530	.....	.....
239	Sleeman-BerglandRd.	.....	.....	..	.....	..	.....	..	.....	..	.....	..	.....	3.409	2884
240	Sleeman-BerglandRd. Minahico-Morson Extension.....	.....	1.0	66	.....	..	.67 1.37	16 33	1.03	20	.....	..	3630	1.64	1055
241	Spohn Trunk Road..	8.0	.....	..	.....	..	.....	..	.....	..	.003	10	.....	1.70	1055
242	Spohn River Road...	1.0	.....	..	.....	..	1.0	16	1.524	20	.....	..	1485	.....	.....
243	Stratton Con. School Route, MorleyTwp	.....	2.09	66	.....	..	1.0	33	2.09	20	.....	..	.....	2.18	1407
244	Stratton-Sifton Road and North Br. Rd.	2.25	.50	60	.....	..	1.0	20	1.46	20	.01	16	11082	3.51	2246
245	Tank Road.....	.....	2.0	66	.....	..	.75	20	.16	30	.....	..	7525	4.28	2789
246	West Branch Road, Spohn Township...	.....	2.0	66	.....	..	.50 1.70 1.25	30 30 12	.75 .25	20 20	.....	..	1555	.....	.....
247	Wilson Creek Road..	2.75	.....	..	.....	..	2.75	20	2.25	re	.....	..	.....	.....	.....
248	Worthington-Atwood Boundary.....	.....	.....	..	.....	..	.50	24	2.0	re	.....	..	.....	.....	.....
249	Worthington-Dilke Boundary.....	.50	.....	..	.....	..	.....	..	.42	..	.....	..	.....	.....	.....
	SWASTIKA-ELK LAKE DISTRICT.														
250	Barry Hollinger Mine Road.....	.....	.....	..	.....	..	.....	..	.....	..	.....	..	3700	.5	480
251	Charlton-Elk LakeRd	.....	.....	..	.....	..	.....	..	3.14	re	.....	..	298	.....	200

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
					1						220
			6								221
			18								222
											223
			250		3					175 c.yd. clay fill.	224
			2179		36			2	Repaired.	2212 c.yd. earth fill.	225
					5						226
					2						227
					1					800 c.yd. earth fill.	228
			138		1					300 c.yd. clay fill.	229
			3.0		1						230
					1						231
											232
					2						233
											234
			1		1						235
			6							200 c.yd. earth fill.	236
			27		1					60 c.yd. earth fill.	237
					1						238
			100		2					110 c.yd. clay fill.	239
			40		5					25 c. yd. earth excav.	240
			78							2 c.yd. earth fill.	241
					6					200 c.yd. clay fill.	242
					1					300 c.yd. earth fill.	243
			32		4						244
			8.5		6			2	Repaired.		245
								1	12′ span.	200 c.yd. earth fill.	246
					2						247
											248
					1						249
	1160	1			15						250
										409 c.yd. rock and clay fill.	251

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		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	SWASTIKA-ELK LAKE DIST.—*Continued.*														
252	Dane-Larder Lake Rd.	1	.....	..	.....	..	.....	..	8	re	.....	..	.....	.....	.....
253	Dane-Larder Lake Rd. Branch to Argonaut Mine	.....	.....	..	.....	..	.....	..	.....	..	.01	12	.....	.....	900
254	Elk Lake-Gowganda Road	15	.....	..	.....	..	.....	..	6	re	.....	..	2574	.....	2725
255	Elk Lake-Matachewan Road	3.5	1 3.25	30 66	1 3.25	30 66	5.15 3.25	16 33	.25	20	.....	..	150	.....	.....
256	Goodfish Road	.....	.....	..	.....	..	.15	26	.7	24	.....	..	302	.5	497
257	Latchwood-Cochrane Road	.5	1	66	1	66	.28 .06 1.0 .1 1.75	15 50 26 66 33	5.3 15.65	re 18 to 26	.18	10	13200 7553	cleaned 3.75	3067
258	Marquis Township Roads	.....	1.8 .5	66 26	.63 .5	66 26	.5	26	.5	18	.....	..	145	.....	.....
259	Milberta-Elk Lake Road	4.5	1.7	66	.51	20	.8 1.14	20 40	3.8 9.7	24	.6	12	24274	.3 5.	260 3330
260	Swastika-Kirkland Road, and extension through Lebel Township	.....	.....	..	.....	..	.....	..	.11	22	.04	16	100	.....	2201
	THUNDER BAY DIST.														
261	Arthur Street Road	9.75	.....	..	.....	..	.....	..	.....	..	.....	..	3432	3.9	4153 963
262	Blake Township	.....	.75 .2	40 66	.....	..	.5	26	3.5	20	.....	..	760	.25	246
263	Cloud Bay Road	.....	.60	66	.....	..	.60	26	.50	24	.....	..	3990	.25	222
264	Conmee Township	2.7	.....	..	.....	..	1.06	12	2.25	24	.....	..	3069	1.06	922 24
265	Current River Road	1.35	.....	..	.....	..	1.75	13	1.75	24	.....	..	7885	1.0	930
266	Dawson Road	.25	.....	..	.....	..	.....	..	2.0	24	.....	..	.....	2.2	2231.5 1055
267	Dawson Road Lots Township	.....	.02	40	.....	..	.02	26	.04	20	.....	..	150	.....	.....
268	Dog Lake Road	.....	.....	..	.....	..	.....	..	.....	..	.....	..	.....	.....	150
269	Dog River Road	.25	.....	..	.....	..	.....	..	.....	..	.....	..	.....	1.0	600
270	Dona-Finmark Road	.....	.5	66	.....	..	.75	26	1.25	24	.....	..	560	.....	.....
271	Dorion Township	1.00	.....	..	.....	..	.....	..	2.0 .75	24 re	.....	..	3556	1.65	1511 120
272	Forbes Township	.....	1.75	40	.125	26	.50	26	.125	24	.....	..	50	.....	.....
273	Gillies Township	.....	.....	..	.....	..	.5	26	.5	24	.....	..	140	3.0	2826
274	Gillies-Lybster Bdy	.50	.....	..	.....	..	.....	..	.50	re	.....	..	.....	1.0	1032
275	Gillies-Scobie Bdy	.09	.....	..	.....	..	.....	..	.16	16	.....	..	.....	.....	.....
276	Gorham Township	1.25	1.25 .125 2.00	40 50 66	.....	..	2.625 .20	26 24	1.725 2.0	.5 24 re	.....	..	4708	2.675	2127
277	Gorham-McIntyre Boundary	.....	.....	..	.....	..	.....	..	.50	re	.....	..	60	.....	214

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR, ENDING 31ST OCTOBER, 1923.

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
			5	15	2		8	4	Repaired.	1343 c.yd. sand surfacing. 86 c.yd. stone in swamps.	252
	480									General repairs.	253
			12	12	4			1	18′ span.	4022 c.yd. stone fill.	254
								1	16x46	85 c.yd. rock excav.	
								1	Repaired.		
					4			1	16x18	1932 c.yd. cut and fill.	255
								1	12x18	4375 c.yd. filling.	
					7					27 c.yd. rock excav.	256
			.75	4.6	31	8	29	1	20′ span.	836 c.yd. rock excav.	257
								1	Trestle, 12-16′ bents.	1192 c.yd. rock surfacing in swamps. 6265 c.yd. filling.	
											258
			5	4	1		44	1	16′ span.	8154 c.yd. filling.	259
								1	44′ span.		
								1	74′ long.		
								2	30x20		
1406	2647				12		17	2	Repaired.		260
					2 repaired						
							8				261
			68.75	16.0							
					11					300 c.yd. cut and fill.	262
				.50	3						263
			2	4.64	5	5				628½ c.yd. cut and fill.	264
					2 repaired						
					10					300 c.yd. cut and fill.	265
					12 repaired			2	Repaired.		266
			12	13		1					
					3						267
				3	4 repaired						268
					2						269
					7					250 c.yd. cut and fill.	270
				2.0	17			1	30′ span.	570 c.yd. cut and fill.	271
								1	30′ span.		
								1	45′ span.		
					2					75 c.yd. cut and fill.	272
					1	4				500 c.yd. cut and fill.	273
					5					100 c.yd. cut and fill.	274
			1		4 repaired						275
				4.375	14	3		1	24′ span.	460 c.yd. cut and fill.	276
				1.50	3					75 c.yd. loose rock removed.	277

DEPARTMENTS OF LANDS AND FORESTS

ANNUAL REPORT OF WORK DONE.

		Side Brushing	Cutting		Burning		Stumping and Grubbing		Grading		Cross Lay		Ditching	Gravelling	
			L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L mls.	W ft.	L ft.	L mls.	Yards used
	THUNDER BAY DIST. —*Continued.*														
278	Gorham-McGregor Boundary												100		144
279	Gorham-Ware Bdy.	3.00							3.125	re			678		240
280	Hillside-Strange Rd.		1.00	55			1.00	26	1.25	24			200		
281	Hymers-South Gillies Road												1850	cleaned	77
282	International Highway	4.31											300		4599
283	Kakabeka-Hymers Road	2.75											1188		196½
284	Lybster Township	.25	.25	60			.50	26	2.0	20			400		
			.25	55											
285	Lybster-Marks Bdy.		.30	40											
286	Marks Road	.75							.75	re			3920		
287	Marks Township	1.875	1.25	66			.06	24	4.0	re					
							.375	26							
288	Marks-O'Connor Rd., Cons. I and II								2.75	20				4.0	3510
289	Nipigon Highway	1.06	14.25	40			9.875	30	17.	24			65952	2.81	2259
			2.75	60			3.01	26							1118
			.60	35											
290	Oliver Road												11616		1368.5
291	O'Connor Township	1.0							2	re			200	1	931½
292	O'Connor-Marks Boundary		.50	40			.125	24							
293	Old Scott Highway	.5	.5	66			.5	26	2	24				2.125	2375
294	Old Silver Mountain Road	1.00							1	re			200		
295	Paipoonge-Scobie Boundary	.75	1.50	33			.75	24			.10	10	300		
							.75	re							
296	Pardee Township		.375	40			.375	26	.375	20			1870		
297	Pearson Townshipp		1.75	66			.25	20	1.75	24			620	.25	149
			.90	40			2.10	26	2.70	20					
							1.20	24	3.0	re					
298	Pearson-Pardee Road						.1	26	.75	20			10463		
299	Schreiber Township								.25	20			1200	.875	700
300	Scobie Road	1.25	1.375	66			1.125	30	2	re			1930	2	1723½
									1.125	24					
301	Scoble Township		.43	30			.04	26	.50	20			1095		39
							.31	24							
302	Shebandowan Lake Road		4.75	66									11868		18
			4.75	30											
303	Silver Mountain Road	10.80	.33	40			1.45	26	1.0	re			3000	2.27	1842
			1.0	66					5.20	24					197
304	Ware Township	2.50	1.25	50			2.35	26	1.475	20			7880		565.5
			1.705	40			1.125	24	.30	18					
	Totals	322.30	282.24		222.75		302.345		785.63		5.743		107750	cleaned	
									312.399	re	grading		1562894 new		
														404.25 rep'rs	317684
															97579

NORTHERN DEVELOPMENT BRANCH—*Continued.*

YEAR ENDING 31ST OCTOBER, 1923

Crushed Rock			Dragging	General Rep'rs	Culverts			Bridges		Remarks	
Yds. crushed	Yds. hauled	L covered	Miles	Miles	Wood	Stone or Conc.	Metal	No.	Description		
				2.00	4						278
				3.125	7			1	20′ span.		279
					12					510 c.yd. cut and fill.	280
			20	4.0		5.					281
			1010	47.8			5	1	Repaired.	293 c.yd. gravel fill.	282
			11	10		1				550 c.yd. cut and fill.	283
					9			1	12′ span.	450 c.yd. cut and fill.	284
					5			1	16′ span.	200 c.yd. cut and fill.	285
										183 c.yd. cut and fill.	286
					13			1	14′ 6″ span.	700 c.yd. cut and fill.	287
								1	Repaired.	70 c.yd. fill.	
					1						288
				25.5	135			1	16′ span.	21065 c.yd. cut and fill.	289
								1	108′ trestle.	450 c.yd. rock cut.	
										455 c.yd. rock fill.	
										1086 c.yd. gravel fill.	
			161.25	18		6		1	22′ reinforced concrete.	115.5 c.yd. gravel fill.	290
										1100 c.yd. fill.	
										1300 c.yd. cut and fill.	
			1	1				1	100′ span.	2000 c.yd. cut and fill.	291
										200 c.yd. rock in cribs.	
					3					50 c.yd. cut and fill.	292
			6	1.625						1250 c.yd. cut.	293
					21						294
					3						295
					2						296
					23			1	10′ span.	1802 c.yd. cut and fill.	297
								1	45′ span.	250 c.yd. fill.	
					5					1264 c.yd. cut and fill.	298
			.625		6					40 c.yd. rock fill.	299
					5					950 c.yd. cut and fill.	300
				.50	4			1	14′ span.		301
				1.5	36	15				3545 c.yd. cut and fill.	302
					37	8				600 c.yd. cut and fill.	303
			37.5	12						50′ Rip Rapping 3′ 0″ high	
				5.	26			1	24′ span.	675 c.yd. cut and fill.	304
								1	16′ span.		
								1	8′ span.		
76790	83139	32.78	8534.37	870.845	2169	251	754	105	New.		
								37	Repaired.		

Appendix No. 40

NORTHERN DEVELOPMENT BRANCH

Section 1 (D)

Farms

Under this sub-section expenditures were made in connection with the purchase of two additional town lots in the town of New Liskeard, as additions to complete the demonstration farm there; and also in the payment of accounts incurred for the erection of additional farm buildings, fences, and other improvements upon the farm. The property is now being operated as a demonstration farm by the Department of Agriculture.

The experimental farm at Hearst has also been maintained by that Department, and payments were made by the Northern Development Branch in respect of supplies for seeding land, fencing, and labour.

The total expenditure on these accounts was $11,036.39.

Fire Relief Committee Accounts

The Northern Ontario Fire Relief Committee, constituted after the fire in Northern Ontario on October 4, 1922, found that the amount of the contributions they had received from various sources was not sufficient to meet the requirements. Representations were made by the Relief Committee to the Government as a result of which it was decided that money be provided out of the Northern Development fund, under the provisions of Section 1 (*d*) of the Northern Development Act, to be used for the payment of accounts incurred by the Relief Committee, after being audited and passed by the Department as represented by the Northern Development Branch. The accounts cover materials, supplies, feed and other necessities of the settlers. Further provision was made for the payment of accounts incurred for similar objects in connection with the fire near Norembega, east of Cochrane, in 1923. The amount expended under these heads was $282,060.99, the accounts being rendered to the Fire Relief Committee, approved by them and forwarded to the Northern Development Branch, where they were audited prior to payment.

In the emergency after the fire of 1922, a considerable quantity of army equipment was loaned by the Department of Militia and Defence for the immediate use of the fire sufferers. As living accommodation, equipment and other supplies became available for the fire sufferers, the articles so loaned by the Militia Department were returned. It was found, however, that a considerable quantity of the equipment had become unfit for military use and was not acceptable for return to stores and was, therefore, charged by the Militia Department against the Fire Relief Committee. The account amounted to $73,742.32; and provision was made to meet this charge out of the Northern Development fund.

Payment was made of a portion of the account amounting to $15,748.28, the remainder being left over to be taken care of either by the replacement of the articles by repurchasing, or by cash remittance.

Sawmills

In order to provide the fire sufferers with sawn lumber from local supplies, two portable sawmills were provided by the Northern Development Branch, operated in the vicinity of New Liskeard. The cost of these mills, together

with their operating expenses, amounted to $4,503.55. The work was under the immediate supervision of the local Crown Timber Agent.

Section 1 (E)—Creamery

The New Liskeard Creamery, which was operated by a manager under the Northern Development Branch, was taken over on the 27th of March last by the Department of Agriculture. Prior to that time the expenditures in connection with the operation of the institution amounted to $3,975.63, which was paid by the Branch out of the Northern Development fund.

Section 2 (1)—Seed Grain

In accordance with the practice adopted in 1915 and continued during succeeding years, seed grain was provided by the Northern Development Branch for distribution to those settlers and farmers in Northern and Northwestern Ontario who wished to take advantage of the opportunity of securing a sound quality of seed in return for lien notes secured upon the property of the purchaser. The total quantities of seed required showed a considerable reduction as compared with those of the previous year, owing to more favourable crop conditions prevailing in the season of 1922. Exclusive of the supplies for the Temiskaming fire area there was supplied 4,206 bushels of oats, 306 bushels wheat, and 468 bushels barley. The seed was all purchased in Ontario; and wherever supplies of the requisite quality were available, preference was given to the purchase of local stocks. The distribution was made as formerly under the immediate superintendence of the District Representatives of the Department of Agriculture, or officers of the Northern Development Branch.

The situation in the Temiskaming fire area in the district of Haileybury with reference to seed requirements was exceptional, and special measures were taken in consequence. The Fire Relief Committee, who had been active in supplying the needs of the fire sufferers in other respects, did not extend their operations to the supplying of seed and this work was, therefore, performed under the Northern Development Act. Whereas in other districts throughout the North seed was limited to oats, wheat and barley, the requirements in the fire area necessitated the supply, in addition, of red clover, 12,554 pounds; alsike, 7,660 pounds; timothy, 46,690 pounds; mixed seed, 4,400 pounds; peas, 1,454 bushels. This was required to reseed cleared land that had already been seeded but burned over, and in addition, to seed down additional land cleared by the fire. Oats were supplied to the amount of 10,914 bushels; wheat, 1,200 bushels and barley, 1,522 bushels. The terms granted to the fire sufferers were somewhat more liberal than those usually applied, the lien notes instead of becoming due on the 1st of December, 1923, were extended to the 1st of March, 1924. The mixed grass seed purchased for this area was obtained in Northwestern Ontario. The whole of the local arrangements for the purchase and distribution to the fire sufferers were carried out by the district Agricultural Representatives who received also the co-operation of the Superintendent of the Demonstration Farm at New Liskeard.

The total expenditure incurred in the purchase and distribution of the seed amounted to $35,698.75.

Section 2 (1)—Agricultural Implements for Fire Sufferers

One of the consequences of the fire in the vicinity of Haileybury on October 4th, 1922, was that many of the farmers lost the whole of their agricultural implements along with their other property.

The question of replacing the implements was discussed by the Honourable the Minister with the Ontario Fire Relief Committee, and on the 7th of March, 1923, it was decided that those who had lost farm implements in the fire should make application to the Fire Relief Committee to replace their loss. The Committee was then to pass upon the applications and transmit those approved to the Northern Development Branch. The Branch would then order the implements to be supplied. The terms ultimately decided upon for the sale of these implements to the fire sufferers were that the cost price of the articles was divided into three equal amounts, for which promissory notes were signed by the purchaser. These notes were made payable respectively on the 1st of October, 1924, 1925 and 1926 with interest at the rate of 6 per cent. per annum from the 1st of October, 1923, and under the authority of Section 2 (1) of the Northern Development Act, 1918, a lien was placed against the land of the purchaser.

The implements to be supplied included seed drills, plows, disc harrows, scufflers, smoothing harrows, mowers, hay rakes, binders and wagons. Negotiations were entered into with the principal manufacturers of these implements in Ontario, with the result that satisfactory arrangements were made for the prompt shipment of the various implements on favourable terms.

In all, some sixty varieties of the various types of implements were asked for by the fire sufferers, and as the applications were received and the promissory notes prepared and signed the shipments were promptly made by the various companies. Very valuable co-operation and assistance was rendered by the officials of the T. & N. O. in the handling of the distribution.

The total number of implements ordered was 655, purchased from nine firms. Two hundred and eighteen farmers took advantage of this arrangement as follows:

Township	No. of Purchasers	Amount
Armstrong	14	$3,070 56
Beauchamp	5	1,532 00
Brethour	12	3,090 31
Bryce	3	647 63
Bucke	19	3,360 05
Cane	3	379 79
Casey	21	7,044 16
Dack	24	4,600 15
Dymond	3	660 21
Evanturel	15	2,514 98
Firstbrook	1	94 18
Harley	21	3,532 29
Harris	4	734 06
Henwood	9	1,934 24
Hilliard	40	8,041 05
Hudson	2	964 65
Ingram	3	393 60
Kerns	7	848 19
Lorrain	2	295 35
Robillard	6	1,676 99
Savard	2	341 22
Sharpe	1	161 63
Tudhope	1	35 47
	218	$45,952 76

The cost of implements purchased was $46,771.37; the total amount of the promissory notes given in exchange was $45,952.76, and in addition $738.89 was received in cash, making a total sum realized of $46,691.65. One of the chief difficulties encountered in this work was the limited time available from the date when the decision was made to provide the implements, and the time when the articles were required for seeding; but by giving preference in shipping

to the implements most urgently required, the necessities of the case were met. The provision of these implements proved to be a very valuable help to the farmers of the fire stricken area.

Section 2 (4)—Schools

Under this subsection expenditures were made out of the Northern Development fund in connection with the completion of the alterations and extension of the former Stock Judging Pavilion at New Liskeard, situated on the lands of the Demonstration Farm, for the purpose of a Continuation School. This work was commenced in the previous financial year.

The expenditure for the year ending 31st October, 1923, amounted to $32,137.77.

Road-making in Peterborough County.

SUMMARY OF EXPENDITURE

For the Twelve Years Ended 31st October, 1923

Northern and Northwestern Ontario Development Fund

Section	Summary of Expenditure 23rd May 1912, to 31st Oct., 1922	Expenditure for year ended 31st October, 1923	Total Expenditure to 31st October, 1923
Section 1 (a) Works and Improvements	$2,100 00	.....	$2,100 00
Section 1 (b) Roads	9,972,725 31	$2,739,863 58	12,712,588 89
Section 1 (d) Farms	110,246 53	11,036 39	121,282 92
Section 1 (d) Assistance of Settlers, Feed	117,898 07	6,254 51	124,152 58
Section 1 (d) Assistance of Settlers, Fire Relief	.....	282,060 99	282,060 99
Section 1 (d) Assistance of Settlers, Sawmills	.....	4,503 55	4,503 55
Section 1 (e) Creamery and Grain Elevators	57,150 53	3,975 63	61,126 16
Section 2 (1) Seed Grain	227,787 47	35,698 75	263,486 22
Section 2 (1) Agricultural Implements	.....	46,771 37	46,771 37
Section 2 (2) Cattle Purchase Account	21,617 99	.....	21,617 99
Section 2 (4) Schools and other Public Bldgs.	17,353 85	32,137 77	49,491 62
Section 2 (6) Fire Protection	3,773 45	.....	3,773 45
Returned Soldiers' and Sailors' Land Settlement Act, 1917	1,181,082 51	2,832 28	1,183,914 79
	$11,711,735 71	$3,165,134 82	$14,876,870 53
Settlers' Loan Account Amending Act, 1916	913,534 93	167,308 92	1,080,843 85
	$12,625,270 64	$3,332,443 74	$15,957,714 38

STATEMENT OF EXPENDITURE

Under Northern and Northwestern Ontario Development Acts, 1912 and 1915, and Amendments

For the Year Ended 31st October, 1923

Districts and Sections	Expenditure, year ended 31st October, 1923
Roads:	
1. Kenora	$105,873 55
2. Dryden	124,967 16
3. Port Arthur	104,639 20
4. Fort William	127,186 46
5. Rainy River	121,038 77
6. Sault Ste. Marie (including Soo-Sudbury Trunk Road)	219,711 86
7. St. Joseph's Island (and Pine Island)	16,702 75
8. Sudbury	129,133 89
9. Manitoulin Island (and Espanola Road)	162,489 12
10. Nipissing	158,433 75
11. Parry Sound	171,355 08
12. Muskoka	203,351 30
13. Renfrew	35,047 61
14. Temiskaming and Cochrane	1,027,032 05
15. General Administration	32,901 03
	$2,739,863 58
16. Farms	11,036 39
17. Assistance of Settlers—Feed Shortage	6,254 51
18. " " Fire Relief	282,060 99
19. " " Sawmills	4,503 55
20. Creamery	3,975 63
21. Seed Grain	35,698 75
22. Agricultural Implements	46,771 37
23. Schools and other Public Buildings	32,137 77
24. Returned Soldiers' and Sailors' Settlement Account	2,832 28
25. Settlers' Loan Account	167,308 92
	$3,332,443 74

NORTHERN DEVELOPMENT BRANCH

Statement of Expenditure, Year Ended 31st October, 1923

Making of Roads, Section 1 (b):			
Bruce, A. E. D., Secretary and Accountant, salary		$3,450 00	
Sinton, James, Road Engineer, salary		2,700 00	
Beardall, F. G., Principal Clerk, salary		2,300 00	
Lawer, W. L., Senior Account Clerk, salary		2,100 00	
Reid, A., Map Draughtsman, salary		1,800 00	
Dicker, C. L., Clerk, salary		1,500 00	
Fleming, Miss E., Clerk, salary		1,300 00	
Carefoot, Miss O., Clerk-Stenographer, salary, 7¾ months		712 51	
			$15,862 51
Wages		$1,737,060 82	
Contracts		181,675 11	
Supplies, Equipment and Services		805,265 14	
			2,724,001 07
			$2,739,863 58
Advancement of Settlement and Colonization, Section 1 (d):			
Wages		$1,446 98	
Purchase of Land		125 00	
Supplies, Stock, Fencing and Equipment		9,464 41	
			11,036 39
Assistance of Settlers—Feed Shortage, Section 1 (d):			
Feed, Freight, Services and Disbursements			6,254 51
Assistance of Settlers—Fire Relief, Section 1 (d):			
Material, Provisions, Supplies, Freight, Services and Disbursements			282,060 99
Assistance of Settlers—Sawmills, Section 1 (d):			
Wages		$2,234 05	
Cost of Mills and Supplies		2,269 50	
			4,503 55
Creamery, New Liskeard, Section 1 (e):			
Wages		$1,662 09	
Supplies, Equipment, Freight and Expenses		2,313 54	
			3,975 63
Seed Grain, Section 2 (1):			
Seed, Freight, Services and Disbursements			35,698 75
Agricultural Implements, Section 2 (1):			
Cost of Implements, Freight and Disbursements			46,771 37
Schools and other Public Buildings, Section 2 (4):			
Continuation School, New Liskeard, Contracts for erection, heating, etc.		$24,765 94	
Material and Supplies		7,371 83	
			32,137 77
Returned Soldiers' and Sailors' Land Settlement Act, 1917:			
Services, Rentals and Disbursements			2,832 28
			$3,165,134 82
Settlers' Loan Account Amending Act, 1916:			
Dane, F., Commissioner, salary		$5,000 00	
Kennedy, W. K. P., Accountant, salary		2,700 00	
Crawford, G., Stenographer		1,050 00	
Jack, F. M., Stenographer		832 00	
		$9,582 00	
Net amount of loans issued	$156,410 00		
Expenses	1,316 92		
		157,726 92	
			167,308 92
			$3,332,443 74

NORTHERN DEVELOPMENT BRANCH

Statement of Revenue for the Year Ended 31st October, 1923

Section 1 (b), Roads: Sale of Supplies, Camp Buildings and Equipment; Refunds	$2,649 29
Section 1 (d), Assistance of Settlers: Cash Sales of Feed and Notes retired	24,052 69
Section 2 (1), Seed Grain: Cash Sales and Notes retired	20,131 43
Section 2 (1), Agricultural Implements: Cash Sales and Notes retired	1,288 10
Section 2 (2), Purchase of Cattle Account: Payment on account of Note	15 00
Clause 5 (1-12), Soldiers' Settlement Account: Note retired (Kapuskasing Colony)... } Sale of Buildings (Shackleton Colony). }	19,859 11
	$67,995 62
Settlers' Loan Account: Payments on account of loans	110,956 37
Total Revenue under all heads, 1923 account	$178,951 99

NORTHERN DEVELOPMENT BRANCH

Assets, 31st October, 1923

Cash Balances unexpended:	Roads, Farms, Fire Relief, etc.	$135,362 49	
	Soldiers' Settlement	14,713 43	
			$150,075 92
	Settlers' Loan Account		11,590 00
Seed Grain, Notes outstanding			94,291 58
Assistance of Settlers, Notes outstanding			62,152 12
Implements, Notes outstanding			45,405 47
Cattle Purchase, Notes outstanding			3,307 16
Soldiers' Settlement, Notes outstanding			32,215 10
Settlers' Loans outstanding			694,150 28
			$1,093,187 63

Contingent Assets

Roads—Buildings, Plant, Equipment, Machinery, Motors, Tractors, etc.	$218,202 91
	$1,311,490 54

RECORD OF CORRESPONDENCE

Letters received		11,386
Letters mailed	13,449	
Circulars mailed (Seed Grain)	1,620	
		15,069
Expenditure on Postage		$906 10

November 15th, 1923.

Appendix No. 41

46 Richmond Street West, Toronto,

19th December, 1923.

To the Honourable the Minister of Lands and Forests.

Dear Sir,—It affords me pleasure to present herewith a report of the business of this department to the end of October, 1923.

The Department continues to give careful consideration to each application and advances money on the basis of the valuation of the actual improvements that have been made to the land.

It is a pleasure to be able to refer to the manner in which interest payments have been made, which from the accompanying statement you will observe is 90.32 per cent. of interest due.

The Department frequently receives advice that the loans of this department have been a great help to the development of the property on which the loans have been granted, and the object seems to be that the settler is desirous of getting sufficient land developed to enable him to carry stock.

With reference to the loan granted to the Kenora Dairy Company, you will observe from the report that this company failed, and the Department anticipates that there will be at least a loss of 50 per cent. in connection with this loan.

All of which is respectfully submitted.

F. Dane,
Settlers' Loan Commissioner.

Memorandum of Loans to Settlers to October 31st, 1923

Applications

Total number of applications received	4,485
Total amount applied for	$1,765,230 00
Average per application	393 58
Amount applied for under approved applications	1,212,745 00

Loans

Number of loans issued	2,960
Equal to 65% of applications.	
Amount granted	$973,110 00
Equal to 55% of total amount applied for and equal to 80% of total amount applied for under approved applications.	
Average loan	$328 75
Total acreage covered by liens	450,492
Acreage improved land	67,765
Equal to 15% of total acreage.	
Average loan per care on total acreage	$2 16
Average loan per acre on acreage improved land	14 36

Memorandum of Loans to Creameries and Other like Associations to October 31st, 1923

Applications and Loans

The Sudbury Co-Operative Creamery Co., Ltd	$24,000 00
The Kenora Dairy Co-operative Association, Ltd	13,000 00
Producers' Co-operative Creamery Co., Ltd., Lavallee, District of Rainy River	3,500 00
Total	$40,500 00

Note.—The Sudbury Co-operative Creamery Company and the Producers Co-operative Creamery Company of Lavallee are in active operation and have promptly paid the amounts falling due on their loans. The Kenora Dairy Co-operative Association failed to operate successfully and went into liquidation on March 8th, 1922, having failed to pay any portion of their loan or interest.

The land was deeded to the Crown on December 30th, 1922, and registered in Land Titles Office at Kenora on January 2nd, 1923, as No. 5882; also Bill of Sale covering chattels on January 3rd, 1923, as No. 919, by the Clerk of the District Court at Kenora.

The standing of the account is as follows:—

Principal	$13,000 00
Interest as at June 1st, 1923	1,818 35
Total	$14,818 35

The Department sold a quantity of cans to the Sudbury Creamery Company for which $225.00 was received, leaving balance of amount outstanding to be $14,593.35.

REPAYMENTS

On Account of Interest

	Accrued Interest Due	Interest Received	Per Cent.
Loans to settlers	$153,946 90	$139,045 34	90.32
Loans to creameries, etc	5,188 59	3,595 24	69.29

On Account of Principal

	Payments on Principal Due	Payments on Principal Received	Per cent.
Loans to settlers	$374,268 83	$325,721 29	87.02
Loans to creameries, etc	233 34	10,233 34	.....

TOTAL

	Payments Due	Payments Received	Per cent.
Loans to settlers	$528,215 73	$464,766 63	87.98
Loans to creameries, etc	5,421 93	13,828 58	.....
Totals	$533,637 66	$478,595 21	89.68

DETAILS OF LOANS ISSUED AND OUTSTANDING

District	Issued		Outstanding	
	No. of Loans	Amount	No. of Loans	Unpaid Principal and Accrued Interest
Algoma	96	$32,260 00	83	$27,540 75
Kenora	301	111,220 00	239	82,756 08
Manitoulin	13	5,250 00	12	4,645 00
Nipissing	167	59,495 00	150	45,747 44
Rainy River	228	75,275 00	175	45,134 97
Sudbury	175	89,060 00	158	69,210 70
Temiskaming	1,288	413,020 00	951	266,370 91
Thunder Bay	695	228,030 00	583	152,735 43
Totals	2,963	$1,013,610 00	2,351	$694,150 28

Appendix No. 42

REPORT OF THE FORESTRY BRANCH, 1923

SIR,—The report of the work of this Branch for the year ending October 31st, 1923, is given under the sections of Forest Fire Protection, Forest Investigations, Reforestation and Forest Pathology.

I.—FOREST FIRE PROTECTION

(1) *Legislation*

The "Permit Area," as designated in an Order-in-Council dated the 18th day of May, 1917, was by an Order-in-Council dated the 1st day of June, 1923, extended to cover the entire Province within the Fire Districts. The benefits derived from this extension were, for the balance of the season, immeasurable.

Forest protection requires the unstinted support of the general public. The individual in the woods does not accept sufficient responsibility as a citizen. The result is, in many instances, gross carelessness and indifference in causing fires, and flat refusal to assist in fighting them.

The exceptionally dry periods experienced this past season, and the resultant serious fire situation, emphasized more strongly than ever the need for jail sentences as an alternative to a fine for certain infringements of the Act.

The failure on the part of the general public to give co-operation towards the suppression of a forest fire, not only makes compulsory fire-fighting extremely advisable, but points to a crying need for legislation placing the onus of proof for responsibility of a fire on the person occupying the land on which the fire occurs.

The appointment of certain superior field officers as justices of the peace for the purpose of taking cognizance of offences against the provisions of the Act or the Regulations is also desirable.

(2) *Organization and Personnel*

The Western Inspectorate, comprising the districts of Kenora, Rainy River, and Thunder Bay as far east as White River on the Canadian Pacific Railway, and Tashota and Caramat on the Canadian National Railways, was under the supervision of one Forest Supervisor, with headquarters at Port Arthur. This Inspectorate was divided into seven Chief Ranger Districts, namely Kenora, with headquarters at Kenora; C.G.R. Western, which consisted of a supervisory patrol over the Canadian National Railways from Fort William to Ophir, headquarters at Sioux Lookout; C.G.R. Central, headquarters at Armstrong; Rainy River, headquarters at Fort Frances; Thunder Bay, headquarters at Port Arthur; Nipigon, headquarters at Macdiarmid; and Longlac, headquarters at Longlac.

The Cochrane Inspectorate, comprising the territory along the northern line of the Canadian National Railways from the Quebec boundary west to the eastern boundary of Nipigon Reserve and extending north to the Albany River and James Bay, was supervised by one Fire Inspector with headquarters at Cochrane. This area was divided into eight Chief Ranger Districts as follows: C.G.R. Eastern, headquarters at Grant; Hearst, headquarters at Hearst; Kapuskasing, headquarters at Kapuskasing; Cochrane, headquarters at Cochrane; Abitibi, headquarters at Lowbush; Matheson, headquarters at Matheson; Timmins, headquarters at Timmins; New Liskeard, headquarters at New Liskeard.

The old Sudbury Inspectorate, which included the territory adjacent to the Canadian Pacific Railway from Mattawa and Bigwood to Sault Ste. Marie and White River; the southern line of the Canadian National Railways from North Bay and Pickerel River to Jellicoe; the Algoma Central and Hudson Bay Railway from Sault Ste. Marie to Oba, and the Temiskaming and Northern Ontario Railway from North Bay to Elk Lake, was divided into the Soo and Sudbury Inspectorates, with the territory along the Canadian National Railways from Caramat to Jellicoe being added to the Western Inspectorate.

The Soo Inspectorate, which extended from Cutler to Sault Ste. Marie, and from Chapleau to White River on the Canadian Pacific Railway; from Dunrankin to Caramat on the southern line of the Canadian National Railways; and from Sault Ste. Marie to Oba on the Algoma Central and Hudson Bay Railway, was under the direct charge of a District Forester, with headquarters at Sault Ste. Marie, who was assisted by one Forestry Assistant and one Fire Inspector. The six Chief Ranger Districts were Hornepayne, with headquarters at Hornepayne; Oba, headquarters at Oba; Franz, headquarters at Franz; A.C.R., headquarters at Sand Lake; Mississagi South, headquarters at Kendiogami Lake; Blind River, headquarters at Blind River.

The Sudbury Inspectorate extended from Mattawa and Bigwood to Cutler and Chapleau on the Canadian Pacific Railway; from North Bay and Pickerel River to Dunrankin on the southern line of the Canadian National Railways; from North Bay to Elk Lake on the Temiskaming and Northern Ontario Railway; and from Sudbury to Little Current on the Algoma Eastern Railway. A District Forester with headquarters at Sudbury was in direct charge of the area, and was assisted by one Forestry Assistant and one Fire Inspector. Another Forester was placed in charge of each of the Sudbury and North Bay Chief Ranger Districts, with headquarters at Sudbury and North Bay respectively, each being directly responsible to the Forester in charge of the Inspectorate. There were ten Chief Ranger Districts; Foleyet West, headquarters at Elsas; Foleyet East, headquarters at Gogama; Mississagi West, headquarters at Chapleau; Mississagi East, headquarters at Biscotasing; Timagami West, headquarters at Mattagami Post; Timagami East, headquarters at Timagami; Webbwood, headquarters at Webbwood; Sudbury, headquarters at Sudbury; North Bay, headquarters at North Bay.

The organization in the territory south of Lake Nipissing and within the Fire District, was the same as in 1922, there being three Inspectorates—Georgian Bay, Algonquin, and Trent, each in charge of a District Forester, assisted by a Forestry Assistant.

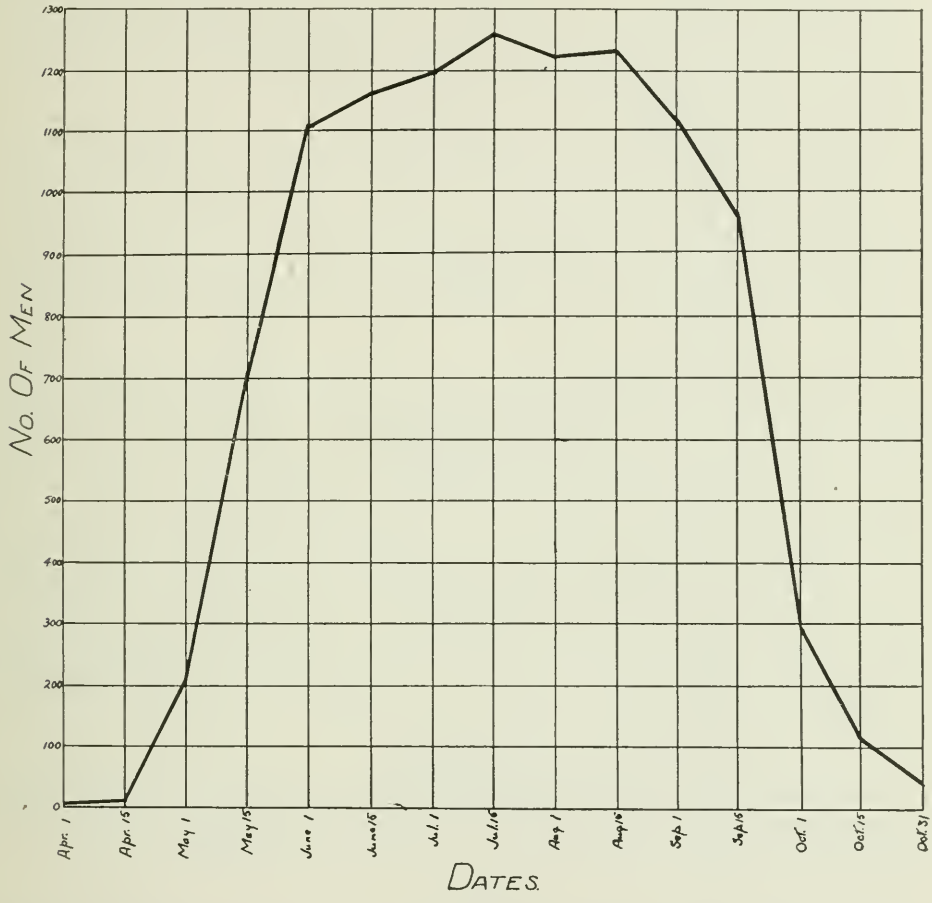
The Georgian Bay Inspectorate, with headquarters at Parry Sound, comprised the area along the Canadian Pacific Railway from Lovering to Bigwood, and along the Canadian National Railways from Rathburn to Pickerel River, Rama to North Bay, and Depot Harbour to Ravensworth. This area was divided into two Chief Ranger Districts, Georgian Bay West with headquarters at Parry Sound, and Georgian Bay East with headquarters at Powassan.

The Algonquin Inspectorate, with headquarters at Pembroke, included the territory from Pembroke to Mattawa on the Canadian Pacific Railway, and from Pembroke to North Bay and Douglas to Ravensworth on the Canadian National Railways. There were two Chief Ranger Districts, Algonquin North with headquarters at Pembroke, and Algonquin South with headquarters at Brule Lake.

The Trent Inspectorate consisted of the balance of the Fire District, the area extending from Kinmount and Bannockburn to Wallace on the Canadian

NUMBER OF MEN ON TEMPORARY STAFF AT DIFFERENT PERIODS.

1923.



National Railways, and from Addington to Maberly, and Oconto to Ashdod on the Canadian Pacific Railway. There was one Chief Ranger District, Trent, with headquarters at Dacre.

The total field supervisory staff for the seven Inspectorates, which were divided into thirty-six Chief Ranger Districts, consisted of twelve Foresters, one Forester Supervisor, three Fire Inspectors, thirty-six Chief Rangers, and eighty-three Deputy Chief Rangers. This allowed direct supervision of one Chief or Deputy Chief Ranger to every ten rangers.

The average daily force, including the Chief and Deputy Chief Rangers, was as follows: April, 24; May, 692; June, 1,160; July, 1,251; August, 1,218; September, 797; October, 133. The largest number of men on duty at any one time, including 119 Chief and Deputy Chief Rangers, was 1,267.

Including the Chief and Deputy Chief Rangers there were 205 men on duty on the first day of May. By the 15th of the month the number had increased to 699, and by the first of June to 1,104. On the 15th of June the total number was 1,166; on the first of July, 1,198; on the 15th of July, 1,257; on the first of August, 1,220; on the 15th of August, 1,223. In some of the outlying dis-

tricts it was possible to discontinue some patrols the last of August which reduced the number on duty the first of September to 1,115. Men were taken off duty from then on as conditions permitted, the total number on duty on September 15th being 968, and on the 1st of October, 291. A short period of dry weather the first few days of October necessitated the continuance of some patrols longer than usual, keeping the total number on the pay roll up to 111 on the 15th of the month. Men kept on duty after that date were largely engaged on improvements or repairing equipment.

The need of a permanent skeleton staff composed of the Chief and Deputy Chief Rangers has become more apparent each season. The number of rangers in a Chief Ranger District varied this past season from fourteen to fifty-eight. Both Chief and Deputy Chief Rangers should be on duty earlier in the spring than is now possible in order that they may arrange their organization of, on the average, thirty rangers before the early fire season. They should also be on duty longer in the fall to overhaul equipment and work on permanent improvements.

To successfully fill the position of a Chief Ranger, or of a Deputy Chief Ranger, for so far as possible only men who may eventually become Chief Rangers are appointed to the positions of Deputies, a man should be an experienced woodsman, have organizing and executive ability, be able to handle men, be able to deal with the public, be energetic, and above all, be loyal to the organization of which he is a part. Men having these requirements, and who seek the positions, are not plentiful. If a permanent system of appointment could be adopted the efficiency of the organization would be greatly increased at a small additional increase in the total pay roll, which without doubt would be more than offset by the reduction in the extra fire-fighting costs. There is sufficient work to keep a skeleton staff composed of these men employed throughout the winter months, and in addition, it would afford an opportunity for organizing some system of instruction of these men.

(3) *Expenditure.*

The expenditure for the fiscal year was $1,062, 956.24, classified as below, with the figures for the preceding years given for comparison. Against this expenditure, protection accounts for the year totalled $196,888.44.

(4) *Fires*

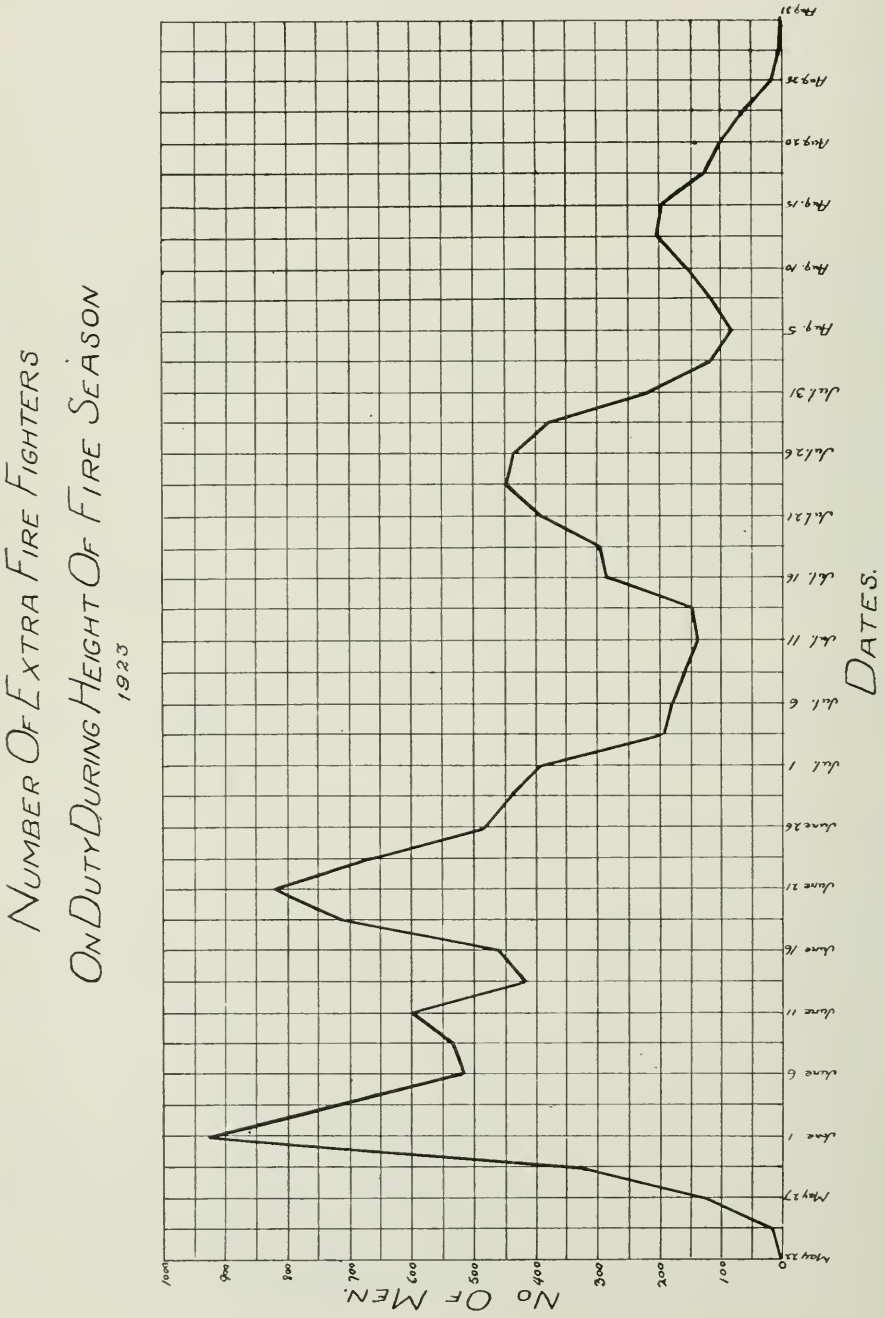
There was little precipitation in the late summer and fall of 1922, resulting in a small amount of moisture in the ground when cold weather set in. The snowfall during the following winter was heavier than usual, but when the break-up came towards the end of May the exceptionally warm weather and prevalent strong winds carried off the snow so quickly that little of it was absorbed by the deeply frozen ground. The surface of the ground and the covering litter rapidly dried out, and instances occurred of fires starting in areas which three days previous had been covered with snow.

The last week of May and the first week of June was the worst fire period of the season, fires being reported from all parts of the Province. The peak was reached on the 1st of June when there were over 900 extra fire-fighters on duty, in addition to the regular staff of 1,104 on that date. Scattered light showers occurred on the 2nd of June and intermittently from then until the middle of the month when the number of extra men had been reduced to slightly over 400. A second seriously dry period then set in and on the 21st the number of extra fire-fighters had increased to 800. This period was followed by heavy showers and conditions were normal until the middle of July, when

CLASSIFICATION OF EXPENDITURE

Item	1923	1922	1921	1920	1919	1918
Pay roll	$535,810 35	$417,023 88	$433,463 02	$398,919 61	$405,212 30	$416,500 00
Equipment	127,186 92	44,504 49	28,384 40	22,287 83	22,899 02	28,350 00
Expendable equipment	5,869 55	3,048 16	19,505 86	16,589 99	13,903 06	10,700 00
Travel (inspection)	31,436 73	23,088 33	21,034 95	17,495 93	15,826 37	13,440 00
Improvement work	54,876 42	40,999 77	3,621 06	1,591 01	4,765 35	4,280 00
Extra fire fighting	143,508 13	40,969 67	65,267 79	41,491 24	58,863 92	1,445 00
Express, postage, etc.	28,083 20	9,561 17	7,926 65	5,401 02	5,646 47	5,365 00
Air operations	86,404 71	23,437 84	.....	.....	.....	.....
Repairs, upkeep, etc.	7,419 24	17,670 45	.....	.....	.....	.....
Miscellany	15,328 44	23,598 77	31,331 01	2,331 08	5,955 02	6,054 78
Gasoline and oil	7,485 69	.....	.....	.....	.....	.....
Rent	5,251 41	.....	.....	.....	.....	.....
Brush-burning	229 00	.....	.....	.....	.....	.....
Advertising	14,066 45	.....	.....	.....	.....	.....
Total	$1,062,956 24	$643,902 63	$610,534 74	$506,107 71	$528,071 51	$486,134 78

the third outbreak occurred, which was less serious than either of the previous two, the number of extra men employed reaching a total of 450. By the 1st of August normal conditions again prevailed. Another outbreak occurred the second week in August, but was not general throughout the Province as were the others. The last critical period was in October and was confined mostly to the southern districts.



The fire season as a whole was decidedly abnormal as to weather, not only in Ontario, but throughout all of Eastern Canada. It was quite beyond anything experienced in Ontario over a long period of time and as a result the total forest area burned over much exceeded the average.

CLASSIFICATION OF FOREST FIRES

By Month

Month	1923	1922	1921	1920	1919	1918	1917
	No.	No.	No.	No.	No.	No.	No.
April	10	35	5	.....	.....	.....	.....
May	462	280	296	1* 422	362	294	449
June	374	194	290	309	414	273	320
July	283	77	475	142	613	124	158
August	154	212	97	300	377	268	117
September	22	121	105	2* 114	14	6	66
October	38	102	1	.....	.....	.....	.....
Totals	1,343	1,021	1,269	1,287	1,780	965	1,110

1* April and May.
2* September and October.

CLASSIFICATION OF FOREST FIRES

By Origin

Origin	1923		1922	1921	1920	1919	1918	1917
	No.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Settlers	170	12.7	16.1	9.6	11.0	7.7	8.1	8.2
Campers	167	12.4	11.9	8.8	11.7	9.2	9.7	13.9
Railways	249	18.5	16.3	14.8	23.9	37.0	46.5	49.5
Lightning	74	5.5	5.1	11.0	1.1	3.0	3.8	2.9
Logging operations	58	4.3	4.1	5.0	4.6	2.5	4.1	4.1
Miscellaneous	76	5.7	.8	1.1	7.2	4.3	4.6	3.6
Unknown	549	40.9	45.7	49.7	40.5	36.3	23.2	17.8
Totals	1,343	100.0	100.0	100.0	100.0	100.0	100.0	100.0

CLASSIFICATION OF FOREST FIRES

By Size

Size	1923		1922	1921	1920	1919	1918	1917
	No.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Quarter acre and under	203	15.1	23.7	20.8	23.2	30.5	40.5	36.3
Over quarter to 5 acres	351	26.1	29.1	24.0	29.4	27.7	33.7	19.5
Over 5 to 10 acres	111	8.4	6.3	6.8	8.1	6.1	6.0	4.8
Over 10 to 100 acres	267	19.8	19.2	20.4	17.1	16.5	13.6	9.5
Over 100 to 500 acres	192	14.3	12.6	13.3	12.0	8.7	5.1	4.7
Over 500 acres	.....	.....	.....	.....	.....	.....	1.1	25.2
Over 500 to 1,000 acres	68	5.0	3.6	5.5	5.0	3.3	.....	.....
Over 1,000 to 10,000 acres	113	8.4	4.9	8.1	4.9	5.9	.....	.....
Over 10,000 acres	38	2.9	.6	1.1	.3	1.3	.....	.....
	1,343	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Settlers were responsible for 170 fires, or 12.7 per cent. of the total. Of this number 26 were permit fires which got beyond control. It is worthy of note that the number of fires caused by settlers did not increase in proportion to the increase in the total number of fires, due in no small degree to the application of the Permit Regulations to include that portion of Northern Ontario formerly exempt.

During the season twenty-two convictions were secured for setting out fires contrary to the Regulations. The majority of these occurred after the extension of the Permit Area.

Campers, by which is meant berry-pickers, picnickers, tourists, trappers, Indians and prospectors, were charged with 167 fires, or 12.4 per cent of the total. It was not possible to definitely place the responsibility for any one of these fires. The adoption of the Travel Permit for certain districts, at least during hazardous periods, may be necessary to secure greater caution on the part of people in the woods.

Railways are known to have caused 249 fires, or 18.5 per cent. of the total. In part these can be attributed to "hang-overs" from early spring burning in cleaning up the rights-of-way, the fires burning deep into the dry ground and breaking out again days after all indications of fire had disappeared on the surface. In some cases fires were definitely traced to locomotives which, on immediate inspection, failed to show any defects in the fire protective appliances.

The fires of railway origin were distributed as follows:

AVERAGE NUMBER OF RAILWAY FIRES PER HUNDRED MILES OF LINE THROUGH FOREST SECTIONS

Railway	1923	1922	1921
Canadian National Railways (exclusive of northern line)	6.2	*3.2	*3.7
Canadian Pacific Railway	5.3	2.7	3.9
Canadian National Railways (northern transcontinental line only)	2.0	2.4	1.8
Temiskaming and Northern Ontario Railway	7.3	7.3	6.3
Algoma Eastern Railway	1.1	4.5	5.9
Algoma Central and Hudson Bay Railway	3.0	4.2	0.6
	4.9	3.3	3.7

*Former C.N.R. and G.T.R. figures combined.

Railway	Per cent. of Total Number of Railway Fires					
	1923	1922	1921	1920	1919	1918
Canadian National Railways (exclusive of northern line)	45.9	*36.1	*47.9	*36.4	*28.1	*38.8
Canadian Pacific Railway	32.5	25.3	29.8	27.9	26.3	24.9
Canadian National Railways (northern transcontinental line only)	7.6	13.3	7.9	16.4	25.9	21.8
Temiskaming and Northern Ontario Railway	9.6	14.5	10.6	9.9	17.9	10.5
Algoma Eastern Railway	.4	2.4	2.8	5.0	0.3	2.9
Algoma Central and Hudson Bay Railway	4.0	8.4	1.0	4.4	1.5	1.1
	100.0	100.0	100.0	100.0	100.0	100.0

*Former C.N.R. and G.T.R. figures combined.

Lightning is known to have caused 74 fires, or 5.5 per cent. of the total number. Of this number 16 were in the Sudbury Inspectorate, and 32 in the Algonquin Inspectorate.

Logging operations were responsible for 58 fires, or 4.3 per cent. of the total. Seventy-six fires, or 5.7 per cent. of the total were due to miscellaneous known causes.

A total of 549 fires, or 40.9 per cent. were classed as unknown. In many cases the cause was fairly definitely set, but proof could not be obtained.

A total of 1,343 fires were reported with an area burned of 2,120,148 acres. Of this total, 554 fires, or 41.2 per cent., were confined to areas of 5 acres or less; one-half the fires were kept within 10 acres in size, and 69.4 per cent. of the total within areas of 100 acres or less.

CLASSIFICATION OF BURNED-OVER AREA

Forest Conditions	1923		1922	1921	1920	1919	1918	1917
	Acres	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Timber land	593,569	28.0	13.4	13.2	14.7	26.8	15.8	19.1
Cut-over land (some timber left)	312,184	14.7	20.2	25.2	38.8	27.3	37.0	39.2
Young growth (below six inches)	775,012	36.6	25.2	20.2	26.7	25.3	23.5	19.5
Barren and grass land	439,383	20.7	41.2	41.1	19.8	20.6	23.7	22.2
	2,120,148	100.0	100.0	100.0	100.0	100.0	100.0	100.0

The area of timber land burned over was 593,569 acres, or 28.0 per cent. of the total area burned, as is shown in the above table. This percentage is attributable to the increased percentage of large fires completely getting beyond control.

Cut-over land formed 14.7 per cent. of the total area burned, and land upon which young growth existed 36.6 per cent., or a combined area of 1,087,196 acres. While the amount of timber land burned over is serious, the area comprised in the former two classes is equally a serious matter as it is from such classes of land that our future timber crop will be secured, and every fire on such areas not only means a longer lapse of time before lumbering operations may be carried on, but in many cases a deterioration in the species of trees on the areas.

The area of barren and grass land burned over totalled 439,383 acres, or 20.7 per cent. of the total. Much of the barren land, which formed the greater part of this area, at one time was covered by merchantable timber. Repeated fires have, however, reduced the bulk of it to little better than a rock desert upon which merchantable timber will not again be available for very long periods of time.

CLASSIFICATION OF FOREST AREAS BURNED OVER, 1923

Ranger District	Number of fires	Timber land, mainly coniferous, i.e., softwood	Timber land, mainly hardwood	Cut-over land, some softwood left	Cut-over land, some hardwood left	Young growth, mainly coniferous	Young growth, mainly hardwood	Barren land	Grass land	Totals (acres)
I. Western Inspectorate:										
1. Kenora	62	91,626	21	15,866	3,765	15,584	4,860	30,251	5	161,978
2. Rainy River	77	40,454	5,420	57,592	17,354	63,398	26,076	50,485	221	261,000
3. Thunder Bay	95	8,185	550	16,765	17,246	28,548	15,190	7,497	1,714	95,695
4. Nipigon	10	2,605	.....	.....	.....	3,561	120	.....	.....	6,286
5. C. G. R. Central	17	23,010	.....	.....	.....	3,700	815	71,317	.....	98,842
6. Longlac	7	10,005	.....	50	.....	33,910	3	16,807	.....	60,775
	268	175,885	5,991	90,273	38,365	148,701	47,064	176,357	1,940	684,576
II. Cochrane Inspectorate:										
1. C. G. R. Eastern	18	26,103	4	19,200	.....	27,873	8,002	.....	.....	81,182
2. Hearst	13	2,040	3	1,085	150	535	.....	3,926	7	7,746
3. Kapuskasing	19	2,400	.....	620	280	1,035	.....	803	.....	5,138
4. Cochrane	47	2,183	105	144	32,172	1,276	51	2,852	176	38,959
5. Abitibi	10	520	.....	.....	.....	701	2	2,330	.....	3,553
6. Timmins	58	4,826	.....	2,688	.....	2,920	110	12,867	207	23,618
7. Matheson	43	135	20	582	789	194	28	212	66	2,026
8. New Liskeard	8	.....	.....	600	.....	175	400	405	545	2,125
	216	38,207	132	24,919	33,391	34,709	8,593	23,395	1,001	164,347
III. Soo Inspectorate:										
1. Mississagi South	4	9,287	.....	1,480	.....	1,620	.....	7,999	.....	20,386
2. Blind River	37	741	4	2,369	7,462	3	965	1,720	348	13,612
3. A. C. R.	36	47,857	1,000	2,523	5,910	3,453	3,845	2,693	603	67,884
4. Franz	22	48,703	1,000	5,900	1,500	103,103	36,046	37,271	2	233,525
5. Oba	5	87,500	.....	32,200	.....	105,700	5,800	39,800	.....	271,000
6. Hornepayne	7	74,100	.....	7	.....	117,505	21,000	24,400	1	237,013
	111	268,188	2,004	44,479	14,872	331,384	67,656	113,883	954	843,420

IV. Sudbury Inspectorate:										
1. Sudbury	71	2,885	.....	60	.....	11,945	9,954	1,177	673	26,694
2. North Bay	54	400	845	427	2,222	369	557	16,368	708	21,896
3. Timagami East	19	6,132	.....	2,515	240	.....	115	5,809	2	14,813
4. Timagami North	18	27,025	.....	120	10	12,942	.....	599	5,203	45,899
5. Timagami West	7	3,176	.....	28	.....	.....	1,540	6,720	.....	11,464
6. Mississagi East	11	1,200	.....	30	.....	1,102	508	2,557	2	5,399
7. Mississagi West	7	10,440	.....	1,200	.....	1,200	7	4	5	12,856
8. Webbwood	65	6,016	.....	2,500	2,478	5,255	6,912	10,190	145	33,496
9. Foleyet East	36	11,423	.....	14,553	.....	1,923	.....	21	.....	27,920
10. Foleyet West	12	23,880	.....	12,850	.....	32,840	.....	10,670	4	80,244
	300	92,577	845	34,283	4,950	67,576	19,593	54,115	6,742	280,681
V. Georgian Bay Inspectorate:										
1. Georgian Bay West	117	737	321	2,900	5,019	2,305	17,634	7,011	122	36,049
2. Georgian Bay East	60	.....	1,975	.....	7,941	143	6,231	3,084	968	20,342
	177	737	2,296	2,900	12,960	2,448	23,865	10,095	1,090	56,391
VI. Algonquin Inspectorate:										
1. Algonquin North	57	.....	4,600	1,032	5,038	5,494	576	18,549	67	35,356
2. Algonquin South	90	301	200	1,680	303	2,420	261	11,084	117	16,366
	147	301	4,800	2,712	5,341	7,914	837	29,633	184	51,722
VII. Trent Inspectorate:										
1. Trent	124	276	1,330	200	2,539	683	13,989	16,871	3,123	39,011
Totals	1,343	576,171	17,398	199,766	112,418	593,415	181,597	424,349	15,034	2,120,148
Per cent	.....	27.2	0.8	9.4	5.3	27.9	8.7	20.0	0.7	100.0
1922 Totals	1,021	39,946	6,449	37,416	32,693	46,798	40,325	131,370	11,196	346,193
1921 Totals	1,269	95,782	3,322	108,508	82,469	56,569	95,131	305,769	1,984	749,534
1920 Totals	1,287	38,539	14,319	116,312	23,126	46,595	49,135	70,093	732	358,851
1919 Totals	1,780	223,022	24,244	102,884	148,471	109,752	123,444	189,701	643	922,161
1918 Totals	965	3,123	1,634	5,661	5,513	1,797	5,303	6,465	676	30,172
1917 Totals	1,110	73,160	135	148,408	2,160	61,806	13,202	82,959	2,334	384,164

(5) *Permits*

A total of 5,907 permits were issued during the season, covering an area of 54,784 acres, as compared with an average of 6,739 permits covering 26,260 acres for the seasons 1917 to 1922 inclusive. Of this number, 5,677 permits were issued in 207 townships, 159 in unsurveyed territory, and 25 for railway rights-of-way, these latter covering an area of 22,488 acres. With the increase in the size of the Permit Area a corresponding increase is naturally to be expected in the number of permits issued and the acreage burned over. In June however, when a great amount of burning is usually done, the hazard was so great that permits were refused in most localities. The number issued in July and August was also small. It was necessary for the first time to keep the Permit Regulations in operation during October owing to the unusual weather.

STATEMENT OF PERMITS ISSUED

District	Number of Permits						
	1923	1922	1921	1920	1919	1918	1917
Cochrane	1,480	2,497	1,503	1,982	2,275	3,493	.....
Matheson	1,122	2,126	1,599	1,887	1,691	2,346	.....
New Liskeard	361	.....	916	1,169	1,557	2,179	.....
Hearst	1,000	1,774	1,082	756	702	514	.....
Timmins	406	754	407	193	199	651	.....
Kapuskasing	531	.....	.....	.....	.....	.....	.....
Kenora	362	.....	.....	.....	.....	.....	.....
Rainy River	216	.....	.....	.....	.....	.....	.....
All other districts	429	1,452	459	167	211	407	.....
Totals	5,907	8,603	5,966	6,154	6,635	9,590	3,486

Month	Number of Permits						
	1923	1922	1921	1920	1919	1918	1917
May	2,131	1,992	1,154	1,003	1,536	2,248	.....
June	711	3,034	3,085	2,011	2,786	2,899	.....
July	1,314	1,502	364	891	496	2,050	.....
August	1,077	1,580	1,329	1,620	1,475	2,156	.....
September	566	495	34	629	342	237	.....
October	108	.....	.....	.....	.....	.....	.....
Totals	5,907	8,603	5,966	6,154	6,635	9,590	3,486

District	Acreage Burned Over Under Permit						
	1923	1922	1921	1920	1919	1918	1917
Cochrane	4,348	8,108	4,652	4,984	5,437	10,267	.....
Matheson	5,027	7,613	5,442	5,427	4,760	7,371	.....
New Liskeard	1,160	.....	7,726	9,768	13,521	17,863	.....
Hearst	2,335	3,837	2,124	1,478	1,379	1,134	.....
Timmins	918	2,591	988	424	925	1,971	.....
Kapuskasing	2,126	.....	.....	.....	.....	.....	.....
Kenora	35,006	.....	.....	.....	.....	.....	.....
Rainy River	1,374	.....	.....	.....	.....	.....	.....
All other districts	2,490	7,306	2,746	686	768	1,072	.....
Totals	54,784	29,455	23,678	22,767	26,790	39,683	15,186

(6) *Equipment*

The expenditure required annually for the replacement of equipment is necessarily large in an organization with a field staff of over twelve hundred men, but the purchase of additional and improved fire-fighting equipment must not be overlooked. Forest protection to-day depends largely upon organization and equipment, especially on the mechanical side. The combating of fires with effective means has also a desirable influence in raising the general spirit of the personnel to reduce fire losses.

Of the total expenditure of $127,186.92 on equipment this past season, almost one-half the amount was invested in portable forest fire-fighting units and hose. Fifty-four of these units, or pumps as they are commonly called, were purchased, with 2,000 feet of hose for each, and paid for themselves many times over this one season. They not only took the place of manual labour, which was not always available, but enabled the control of fires in places where otherwise it would have been impossible.

That no towns nor settlements were burned and no lives lost was due in some instances only to the morale of the field staff and their work with the pumps. During early June five northern towns were seriously endangered, but in each case it was possible with the use of two or three pumps to check the fire before buildings were destroyed. In one instance the situation became so critical that the women and children were placed on a special train ready to leave the town, but the rangers, with their faces muffled with wet cloths so hot was the blaze, were able with three pumps to check the fire and not one building was burned within the town limits.

Even after the close of the forest fire season the greater part of one small town, in which is located a Chief Ranger headquarters and storehouse, was saved from destruction by a fire which started within the town itself. The pumps had been stored away for the winter, but the one man at the headquarters was able to have them in operation in a very short time and the fire was stopped with comparatively small loss.

These instances demonstrate the usefulness of the forest fire pump in protection work. The average life of a unit is not definitely known, but it is at least five years. The initial outlay therefore, distributed over this period makes the annual charge reasonably small. There are now 88 pumps in stock but many more are needed.

In districts where the roads will permit, light delivery trucks are used to good advantage. They provide a means of rapid transport for men and sup-

plies in case of fire, aid a Chief Ranger in the supervision of the district, and in the more thickly settled areas where many burning permits are issued enable the covering of a large territory by one man. Nine such trucks were purchased this past season, six of these being replacements. It is desirable that more be purchased next season, from the standpoint of economy as well as efficiency.

In some of the northern districts railway motor cars take the place of the motor trucks, permission being obtained from the railway companies for the operation of the cars over their lines. While not as effective as the automobiles, because of their limited routes of travel, they are almost indispensable especially where the train service is infrequent. Light cars which can be handled by one man are used for inspection work, while for general use a heavier car capable of pulling a loaded trailer is used. All of these cars can carry two men with a pump and 500 feet of hose. A total of nine were purchased during the season, two of these being replacements.

In outlying districts where there are neither roads nor railways and on large lakes, motor boats are used, the most common type being the lumberman's pointer equipped with a medium duty motor. In some waters these boats are necessary for the transport of men and supplies, while in others they are a means of economy in that the two boatmen can cover a patrol which would take from four to six canoe-men. They are also the safer method of travel on the larger lakes. Four pointers were purchased this past season, one cabin cruiser, and one open cruiser.

The replacement of condemned tents and canoes requires the purchase annually of a number of both, in addition to those required for new patrols. Spares must also be kept on hand for the use of extra fire-fighters. A total of 345 tents were bought during the season, and 120 canoes, the number of tents being exceptional, occasioned by the number required for the large gangs of extra fire-fighters.

A total of 3,055 pairs of blankets were bought, this large number being due in part to the supply required for the extra men on duty during the bad fire periods, and in part to the replacement of a large quantity sent to the fire sufferers in the vicinity of Haileybury in the fall of 1922. Most of the blankets purchased during the past season were made up with distinctive markings.

The major equipment in stock at the close of the fire season for use by the 1,200 rangers, consisted of 88 portable fire pumps, 156,500 feet of hose for use with these pumps, 13 automobiles, 27 railway motor cars, 151 railway velocipedes, 29 motor boats, 3 motor canoes, 690 ordinary canoes, 31 riding saddles, 4,300 pairs of blankets, 957 tents, 2,185 axes, 546 grub and ordinary hoes, and 2,541 shovels.

(7) *Locomotive Inspection*

As in previous years two men were employed throughout the season on the inspection of fire protective appliances on locomotives operating on railways under the jurisdiction of the Dominion Board of Railway Commissioners, these men acting under appointments as officers of the Board.

A total of 41 round-houses and gravel pits were visited periodically, and 1,760 locomotive inspections made, covering 866 locomotives. There were in addition, 21 inspections of locomotives operated by lumber companies, bringing the total number of inspections up to 1,781. The table below shows a steady increase in the number of inspections made each season, and a steady decrease since 1918 in the percentage of locomotives found defective; this percentage in 1923 was only 2.5.

LOCOMOTIVE INSPECTION, 1923

Railway	Number Inspected — Times					Total No. Locomotives	Total Number Inspections							Inspections Showing Defects	Percentage Defective						
	1	2	3	4	5 and over	1923	1923	1922	1921	1920	1919	1918	1917	1923	1923	1922	1921	1920	1919	1918	1917
C.P.R.	201	125	62	37	15	440	860	815	723	660	499	448	328	20	2.3	5.8	8.3	18.8	29.9	36.4	19.5
C.N.R.	185	88	70	35	27	405	856	681*	740*	577*	472*	416*	214*	23	2.7	3.5*	5.7*	6.4*	13.3*	25.0*	34.1*
A.C. & H.B.R.	4	8	3	....	.....	15	29	45	35	25	23	36	37	.....	....	2.2	22.8	12.0	13.0	38.8	45.9
A.E.R.	1	2	2	1	.....	6	15	22	28	26	18	20	36	1	6.6	....	21.4	46.1	16.7	70.0	55.5
Totals	391	223	137	73	42	866	1,760	1,563	1,526	1,288	1,012	920	615	44	2.5	4.6	8.3	12.8	21.8	32.1	28.3

Average cost per inspection: 1923, $1.88; 1922, $1.61; 1921, $1.70; 1920, $1.86; 1919, $2.07; 1918, $2.59.
*Former C.N.R. and G.T.R. figures combined.

(8) *Improvements*

The past season was anything but favourable for improvement work, the fire situation keeping all men busy until well into late summer. In spite of this however, considerable was accomplished, most of the work being done by the regular ranging staff.

A certain amount of work is necessary each spring on all portages and trails totalling several hundred miles, to clear them of windfalls and debris accumulated during the winter months. In addition to the accomplishment of this, over 100 miles of new trails were cut during the season.

A total of 55 ranger cabins were erected, most of these having log walls and a pole roof covered with paroid roofing. Nine storehouses were built and three others enlarged, two canoe sheds, seven garages and two boat houses.

The largest building was the combined boat and storehouse at Parry Sound, this being a galvanized iron L-shaped building with a plank frame. The boat-house is 36 feet square with three boat slips, and is equipped with a two-ton combined chain hoist and trolley. The storehouse is 22 feet wide and 50 feet long, with skylights throughout. The whole building is set on piling driven to an average depth of 10 feet. The construction of the building was under the direct supervision of the District Forester.

The number of lookout towers was increased by the addition of six 80-foot steel towers and 23 wooden towers, the latter all being put up by the rangers themselves.

Several telephone lines were built with a total of 299.5 miles. Principal among these were the following:

French Lake to Sturgeon Narrows and north end of Agnes Lake, Rainy River District, ground circuit	50 miles
Larder Lake to Mt. Chiminiss, Matheson District, ground circuit	11 "
Kenney to Red Cedar Lake, North Bay District, ground circuit	28 "
Parry Sound to Go-Home Bay, Georgian Bay West District, ground circuit	30 "
Killaloe to south-east corner Niven Township, Algonquin South District, ground circuit	46¼ "
Pembroke to Brent, Algonquin North District, metallic circuit	78 "
Gilmour to lookout tower in Cashel Township, Trent District, ground circuit	13 "

A light field telephone cable similar to that used for military purposes has been found very satisfactory for temporary telephone lines. Eighty-two miles of this type of line were in use during the season.

The total permanent improvements now consist of 253 cabins, 32 storehouses, 18 garages, 7 boat-houses, 2 canoe sheds, 17 steel lookout towers, 100 wooden lookout towers, and 636 miles of telephone line.

SUMMARY OF PERMANENT IMPROVEMENTS

Inspectorate	Cabins	Store-houses	Garages	Boat-houses	Other Build-ings	Steel Towers	Wooden Towers	Tele-phone Lines, miles
Western	56	6	3	2	.....	.....	20	175
Cochrane	39	6	5	2	.....	.....	17	11
Soo	27	3	2	.....	2	.....	10	.....
Sudbury	91	8	5	2	.....	2	27	144
Georgian Bay	7	5	.....	*1	.....	7	1	50
Algonquin	25	3	2	1	.....	3	19	213
Trent	8	1	1	.....	.....	5	6	43
Totals	253	32	18	7	2	17	100	636

*Combined boat and storehouse.

(9) *Air Patrol*

Aircraft for forest fire detection were used in Ontario for the second time last season. A main flying base was established on Ramsay Lake near Sudbury, and a sub-base on Trout Lake near North Bay.

Patrols were made over the northern part of the Georgian Bay and Algonquin Inspectorates, the greater part of the Sudbury Inspectorate, and the eastern part of the Soo Inspectorate, during the peak of the fire season in May and June, covering an area of approximately 40,000 square miles. Systematic patrols were confined to a part of the Sudbury Inspectorate over an area of 8,100 square miles.

The total flying time for the season was 430 hours, the bulk of this being done by the H.S. 2 L type of machine, with occasional flights by a Vicker's "Viking" machine. The flying season extended from the 22nd of May to October 15th, with from two to five machines available.

New fires located by the patrols were reported either by dropping messages to the ground staff, or by telegraph or telephone upon the landing of the machine. Owing to the inability of the H.S. 2 L machines to either land on or take off from small lakes, they were used only twice during the season for transporting men and equipment to specific fires.

The operations during the two seasons in which aircraft have been used have clearly demonstrated the following facts:

1. That for sighting and locating forest fires aircraft have no equal.

2. That for country similar to that in the western part of the Province, where the expenditure necessary for an efficient ground detection system makes that system prohibitive, patrol by aircraft is the best solution.

3. That in country similar to the above, the use of aircraft of the type available at the present time will not allow a reduction in the ground staff in that territory sufficient to affect the total pay roll. These machines can be depended upon for detection only, or for transportation for very limited distances. The rangers must therefore be located in the area patrolled to combat the fires reported to them. They may be taken from long canoe patrols and engaged on improvement work at definite points known to the airmen, but they cannot be taken from the territory.

4. That air patrol has a great moral effect both upon the people in the patrol area and upon the rangers themselves.

5. That a special type of machine should be designed for this class of work. The machines available at the present time are not entirely suitable in that the operating costs are high and the "performance" low.

(10) *Brush Burning.*

During the winter of 1922-3 an experiment was conducted in the Algonquin Inspectorate to determine the possibilities and probable cost of brush disposal in connection with logging operations. Two gangs of six men, each in charge of a Deputy Chief Ranger, were engaged on this work, one in a pine operation and the other in a pulp operation. In both cases a maximum of slash was produced as everything was taken out from which a log could be obtained. The system of piling and green-burning was followed throughout.

Little difficulty was experienced in getting the brush to burn, even when wet, although the burning operations should follow the cutting operations as closely as possible to prevent the covering of the slash by snow.

The cost of an operation of this kind varies with the depth of the snow, condition of the weather, density of the slash, and the attitude and experience of the men engaged on the work. Under conditions similar to those existing on the above area slash from a pine operation should be disposed of at a cost of from seventy-five cents to one dollar per thousand feet, and from a pulp operation at a cost of from forty to fifty cents per cord.

II. FOREST INVESTIGATION.

During the past season two large forest survey projects were undertaken. The details of report on these surveys it is hoped will be published at a later date. The following is a summary of the work accomplished.

Mississagi Forest Survey

1. *Area.*—The territory covered in the following report comprises the Mississagi Forest Reserve, in all some 5,100 square miles, but of this area 700 square miles is held under timber license and was not surveyed. The Mississagi Reserve may be generally located as lying within the triangle formed by the main line of the C.P.R., the Soo Branch of the C.P.R., and the Algoma Central.

2. *Object.*—To obtain an estimate of all standing timber of merchantable size and to prepare a type map showing forest types and drainage systems. An effort was also made to collect data for the construction of composition stand tables, paying most attention to the reproduction in the young growth stands, also measurements were made on white pine for the construction of a volume table based on taper.

3. *Organization.*—Field work was organized as a combination of ground estimation and aerial forest type mapping.

(*a*) *Ground Work.*—Five separate parties were employed, made up of twenty-seven forestry men and twelve others as cooks and packers. Work commenced May 22nd to 24th with each party having a specified piece of country for their season's work. For most of the men September 20th closed the season. But an extra party was organized to remain another month.

The strip method was used by the ground parties to obtain type boundaries and representative tallies for the estimate, width of line

varied from eleven to thirty-three feet, thirty-three feet being used in pine stands. Lines were run at one-half mile intervals unless it was quite apparent that a particular stretch of country had no timber of commercial value, when only a sample plot of the type would be taken.

Three timber types were recognized:

Coniferous—less than 20 per cent. hardwood.
Mixed—20 per cent. to 80 per cent. hardwood.
Hardwoods—less than 20 per cent. conifers.

Each of the above was further classified to show second and young growth stands.

(*b*) *Aerial Type Mapping.*—Two foresters were engaged on this work with a main base at Biscotasing and two sub-bases at Como and Kirkpatrick lakes. Roughly, one-half of the area was mapped in one hundred and fifty flying hours. Aerial type work was as far as possible confined to country where the timber was of non-commercial value or which was unusually difficult of access to the ground party.

4. *Results: Drainage.*—The whole reserve falls into four main drainage basins, a small area in the north being in the James Bay drainage. Down the west side the Montreal, Batchewana and Goulais rivers all flow to Lake Superior. The third and largest area is drained by the Mississagi and tributaries, while the fourth comprises a small area in the southeast draining into the Spanish.

Topography.—The area is well-drained, there being less than two per cent. classed as muskeg. Across the north and east half there is little relief, the country being made up of a succession of low rolling hills. From the Wenebegon river westward, however, more rocky outcrops are noted and the whole could be termed hilly. The rivers in this western section all have steep sides and many falls and rapids.

Forest Conditions, General.—In distribution of species, the reserve marks the northern limit of hard maple and yellow birch and also of commercial white and red pine. For while pine occurs north of the reserve, the quantity, 125 million board feet on 4,000 square miles covered by the Missinabie survey, or fifty feet per acre, is insignificant. An approximate figure for the Mississagi Reserve would be 500 feet board measure per acre. This pine appears to be typical, for when the volume table prepared from measurements made on the reserve was compared with existing tables very little difference was noted. In general, the whole area may be termed a transition between the southern type of forest and the more northerly spruce-balsam forest.

Types, General.—The mixed type is largely composed of jack pine, spruce, balsam, and in two-thirds of the area, white and red pine in varying quantities. The hardwoods in the mixture are chiefly white birch, poplar, and in the southwest a scattering of hard maple and yellow birch.

The coniferous type is represented by stands of pure spruce, jack pine and spruce mixture, and white and red pine mixture. White and red pine also occur in pure stands. The coniferous types are generally confined to more poorly drained areas, low gravelly plains and rocky uplands.

The hardwood type is confined to the south-westerly part of the reserve. These hardwoods, maple and yellow birch, occur generally on uplands having a north or west exposure. The maple and yellow birch are living at the northern limit of their distribution and are generally stunted, crooked and limby, with a great prevalence to heart rot.

5. *Cost.*—Flying, $17,700; ground work, $23,000.

Nipigon Aerial Forest Survey

Area.—The territory covered in the following report includes the eastern half of the Nipigon Forest Reserve in the District of Thunder Bay, together with adjacent territory, mainly draining into Lake Nipigon, though beyond the reserve boundaries, in all some 4,800 square miles. In detail, the boundaries are as follows: Windigo Bay (Lake Nipigon), north along Rapid creek to the north line, Canadian National Railway; east to the Pikitigushi river to Whiteclay lake; east down the Ogoki river to Otter river; south up the Otter river; down the Makoki river; up the Kapikotongwa river to the reserve boundary; east to the northeast corner of Nipigon Forest Reserve; south by the eastern boundary of the reserve to the height of land (Great Lakes-James Bay watershed); along the height of land to Fecteau lake; west to the reserve boundary; along the reserve boundary to Hydro falls on the Nipigon river; north along the Nipigon river and the east shore of Lake Nipigon to Windigo bay.

Procedure.—Orient bay, on the Canadian National Railway, at the south end of Pijitawabik bay on Lake Nipigon, was used as a main base of operation. Subsequently, a sub-base was established on a small island in Ombabika bay near the mouth of Ombabika river, in order to facilitate working over the northern area, and to minimize ineffective flying time.

The work commenced on June the 9th and was completed on July 13th. It was carried out by two foresters, who sketched the areas flown over from the front cockpit of flying boats. One forester had had previous experience at this particular kind of work, while the other received training during the course of the operation.

The sketching was done on mounted maps, scale one mile to the inch, which showed, when finished, all lakes, large streams and rivers, as well as the forest types. These mounted maps were cut to a size of approximately 12x18 inches, covering an area of six six-mile townships each. This was found to be the most desirable size of map for sketching work in this type of country.

As soon as a field sheet was finished to the forester's satisfaction, it was transferred to a field base map, scale two miles the inch. In this way the base map was kept up to date, and any errors in tying in field sheets discovered before leaving the operation, and corrections made.

In cases where types were not readily recognized from the air, landings were made in suitable lakes in order to permit an examination of the types on the ground.

Topography.—Topographically, that part of the above territory draining into Lake Nipigon is similar to the north shore drainage basin of Lake Superior. The surface is rough, and broken by deep ravines, with numerous lakes of irregular outline and occurrence, scattered very generally throughout the whole region. Streams are usually short and rapid. Soils are typically shallow and coarse.

Where the territory under consideration extends beyond the Nipigon drainage into Hudson Bay waters, a more or less gradual modification towards the flat, poorly-drained country, typical of the greater part of this whole basin, is distinctly noticeable, particularly in the north and northeasterly direction.

Forest Distribution.—Consideration of the territory from this standpoint divides it immediately, on a basis of fire history, into two sharply contrasted areas of very unequal size, which may be conveniently referred to as the Northern and Southern Areas, respectively, having as a rough common boundary the north line of the Canadian National Railway.

(*a*) Northern Area—

The northern area, some fifteen hundred square miles, or 30 per cent. of the whole, is unusually dry, or lacking in lakes and rivers, and has been subjected to severe and repeated burning, so that, with the exception of 100 square miles of moderately good spruce pulpwood in the northwest corner, tributary to James Bay drainage (see type map), fully 85 per cent. may now be classified as barren, burned and muskeg, with a liberal 15 per cent. allowance for the scrubby remains of former timber stands fringing watercourses, and in damp hollows.

Under the above conditions it was not considered advisable to expend the time or run the risks necessary to prepare a detailed type map of this territory.

(*b*) Southern Area—

South of the northern line of the Canadian National Railway, very much less country has been burned over, at least within the last eighty years.

(1) General Forest Conditions—

Due to the rugged character of the country, and lack of soil, the area as a source of timber is rather disappointing. Rocky uplands, sometimes fairly level, with very thin soils, bounded by quite abrupt boulder-strewn slopes, and covered with either open park-like stands, or undersized slow-growing stands, are of common occurrence and might be taken as typical of a great deal of the southern area.

Better stands are confined to lake basins, valleys, and scattered sand plains, with a few notable exceptions, where best quality mixed stands occur on high plateaus.

(2) Occurrence of Types—

The predominating type is a mixture of spruce or jack pine with poplar and birch, though occasionally both spruce and jack pine enter into the mixture.

Pure conifer follows mixed, in order of frequency of occurrence. It is found as both a lowland, pure spruce swamp and as an upland type, although in this latter situation there is frequently a slight mixture of birch and poplar.

Pure birch and poplar stands occur in such small patches that the type was not differentiated, but was thrown in as a mixed type.

(3) Species occurring in commercial quantities—

Black spruce, white spruce, jack pine, balsam, poplar and birch.

(4) Species occurring in non-commercial quantities—

White pine, red pine, black ash, cedar, tamarack.

(5) One hundred and four hours' flying—

Four special landings for sample plot work, and investigation of timber conditions.

(6) Cost—

Approximately, one-half cent per acre; total cost, approximately, $15,000.

III.—REFORESTATION

Provincial Forest Stations:
- Norfolk County (St. Williams).
- Durham County (Orono).
- Simcoe County (Midhurst).
- Kemptville Transplant Nursery.

Forest Plantations:
- Sand Banks.
- Hendrie.

Tree Planting:
- Private Planting.
- Demonstration Plots.
- Inspection.

Seed Collecting.

NORFOLK COUNTY—(ST. WILLIAMS)

Seed beds were sown during both the spring and fall season. Fall seeding is being favoured and is now possible since a surplus supply of seed is available. A more equal division of labour is, however, the chief incentive toward fall seeding as this relieves at least one imperative operation during the spring rush.

SPRING SOWING OF CONIFEROUS SEED

Species	Collected	Origin	No. of Beds Sown	Amount Seed Per Bed lbs.	ozs.	Totals, lbs.
Scotch Pine	1922	Norfolk County	110		12	82½
Jack Pine	1922	Norfolk County	70		10	43¾
White Spruce	1922	Quebec	60		14	52½
European Larch	1922	Danish	15	1	4	183¾
Totals			255			197½

FALL SOWING OF CONIFEROUS SEED

Species	Collected	Origin	No. of Beds Sown	Amount Seed Per Bed lbs.	ozs.	Totals, lbs.
White Pine	1922	Simcoe County	200	1	4	250
Red Pine	1923	Simcoe County	358		13	290⅞
White Cedar	1922	Simcoe County	33	1	4	41¼
White Spruce	1922	Simcoe County	13	1		13
Totals			604			595⅛

Hardwoods of the various species are propagated in addition to the common conifers.

SOWING OF HARDWOOD SEED

Species	Collected	Origin	When Sown	How Sown	Total (Bus.)
Soft Maple	1923	Pr. Edward County	Spring	Seed Beds	2
" "	1923	" " "	"	Flats	4
White Elm	1923	" " "	"	Seed beds	6
White Ash	1922	" " "	"	" "	8
" "	1923	" " "	Fall	Flats	20
Hard Maple	1923	Lanark County	"	"	2½
Manitoba Maple	1923	Norfolk County	"	"	1½
Red Maple	1923	Pr. Edward County	Spring	Seed beds	8
White Birch	1922	Simcoe County	"	" "	1½
Honey Locust	1922	" "	"	" "	½
Black Locust	1922	Norfolk County	"	" "	¼
Black Walnut	1923	" "	Fall	Drills	135
Totals					189¼

Nursery Lines

During the spring, 2,927,700 transplants were lined out on an area of approximately fourteen acres. The season's planting indicates rapidly increasing production.

SPRING TRANSPLANTING OF CONIFERS

Species	Age. Yrs.	Origin	No. of Seedlings
Scotch Pine	2	Norfolk County	242,000
Scotch Pine	1	Norfolk County	446,000
Red Pine	1	Simcoe County	1,140,000
Jack Pine	2	Norfolk County	94,000
Jack Pine	1	Norfolk County	800,000
European Larch	1	Danish	180,000
White Spruce	1	Simcoe County	25,000
Red Cedar	2	Norfolk County	700
Totals			2,927,700

In recent years fall transplanting of one and two year old seedlings has given satisfactory results. Heaving and winter browning is guarded against by protective permanent hedges, intervening rows of sorghum and mulching with rye straw or strawy manure.

FALL TRANSPLANTING OF CONIFERS

Species	Age. Yrs.	Origin	No. of Seedlings
White Pine	1	Simcoe County	242,800
White Pine	2	Simcoe County	735,000
Red Pine	1	Simcoe County	633,600
Red Pine	2	Simcoe County	225,000
White Spruce	2	Simcoe County	280,000
Norway Spruce	2	Danish	275,000
White Cedar	2	Simcoe County	192,000
Red Cedar	2	Norfolk County	480
Total	.....	.....	2,583,880

It has been found advisable to line out hardwoods at the end of their first growing season, and cultivate them another year in the nursery before disposal for permanent planting.

During the recent fall the following hardwoods have been transplanted:—

Species	Age. Yrs.	Origin	No. of Seedlings
White Elm	1	Prince Edward County	65,000
Soft Maple	1	Prince Edward County	7,00
Red Maple	1	Prince Edward County	27,000
Hard Maple	1	Lanark County	74,000
Manitoba Maple	1	Norfolk County	2,000
White Ash	1	Simcoe County	80,000
Beech	1	Prince Edward County	11,000
White Birch	1	Prince Edward County	10,000
Honey Locust	1	Prince Edward County	8,700
Catalpa	1	Norfolk County	1,600
White Walnut	1	Norfolk County	11,000
Black Walnut	1	Norfolk County	10,000
Total	.....	.....	307,300

Distribution of transplants to other Provincial Forest Stations, and Plantations was made as follows:

SPRING DISTRIBUTION OF TRANSPLANTS TO GOVERNMENT STATIONS

Species	Provincial Forest Stations		Provincial Forest Plantations		Totals
	Orono	Midhurst	Simcoe Co.	Sand Banks	
Scotch Pine	138,000	121,000	64,000	87,500	410,500
Red Pine	380,000	338,000	210,000	74,000	1,002,000
Jack Pine	163,000	258,000	531,000	241,500	1,193,500
European Larch	69,000	170,000	82,000	92,000	413,000
Totals	750,000	887,000	887,000	495,000	3,019,000

FALL DISTRIBUTION OF TRANSPLANTS TO GOVERNMENT STATIONS

Species	Provincial Forest Stations		Provincial Forest Plantations		Totals
	Orono	Midhurst	Simcoe Co.	Sand Banks	
White Pine	480,000	535,000	154,000	25,000	1,194,000
Scotch Pine	.....	.....	.....	74,000	74,000
Red Pine	130,000	137,000	108,000	.....	375,000
Jack Pine	.....	.....	.....	256,500	256,500
White Spruce	175,000	125,000	100,000	42,500	442,500
Norway Spruce	98,000	80,000	100,000	24,000	302,000
White Cedar	42,000	45,000	27,000	81,000	195,000
Totals	925,000	922,000	489,000	503,000	2,839,000

On account of increased seedling production it has been found necessary to become more intensive in our nursery practice. This means an almost continual cropping of the productive area, which in turn demands heavy fertilizing. Both animal and commercial fertilizers have been applied as tabulated below:

FERTILIZERS

Location	Animal Fertilizers		Mineral Fertilizers		
	Manure (tons)	Dried Blood (lbs.)	Lime (tons)	Acid Phosphate (lbs.)	Sulphate of Ammonia (lbs.)
Lot 1	4	...	..	...	...
Lot 2	36	350	4	800	150
Lot 3	12	...	2	150	...
Lot 4	60	300	4	800	150
Lot 5	11	125	..	...	...
Lot 8	11	...	..	...	...
Lot 9	3	...	..	...	...
Lot 11	16	...	..	...	...
Lot 12	15	300	..	800	200
Lot 13	15	...	..	...	...
Lot 14	17	...	..	...	...
Lot 15	15	...	..	...	...
Lot 16	15	...	..	...	...
Lot 17	18	...	..	...	...
Lot 18	7	...	..	...	...
Lot 19	13	...	..	...	...
Lot 20	5	...	..	...	...
Lot 21	6	...	..	...	...
Lot 22	19	225	..	600	150
Lot 23	10	...	..	...	...
Lot 24	12	...	..	...	...
Lot 25	18	225	..	600	150
Lot 26	45	160	..	800	150
Lot 27	4	...	..	...	...
Lot 28	10	...	..	...	...
Lot 29	50	...	4	800	...
Lot 30	8	...	..	...	...
Lot 31	20	...	..	...	...
Lot 32	20	...	2	400	...
Lot 34	18	...	..	...	...
Lot 35	22	...	2	400	...
Lot 36	15	...	2	400	...
	550 (tons)	1,685 (lbs.)	20 (tons)	6,550 (lbs.)	950 (lbs.)

Additions to Property.—Two very necessary buildings were constructed this year. A two storey frame shed 20′ x 60′ was built to meet the demands of inside storage space for seed bed rails, stakes, frames, stringing tables, lath mats, crates, crating material and various sorts of dressed lumber requisite to every forest station.

Norfolk County leads in tree planting. Many plantations originated several years ago and are now bearing an annually increasing quantity of cones. The requirement of a seed extracting plant long felt, has this year been overcome, by the building of a three storey concrete structure 20′ x 30′ in dimension. This plant is capable of meeting maximum demands for many years to come, and is a most important addition to the station.

Roads.—All woods roads have been brushed and widened.

One and three quarter miles of new fire line 24 feet in width was cleared and grubbed, while a narrower 16 foot belt one mile in length was cut, delineating three one-hundred acre lots.

With the exception of a short fire line of 650 yards yet to be cleared, the entire thirteen lots comprising the station, are now protected by these fire roads. All old lines have been maintained by discing and plowing.

Silviculture.—During the past winter and early spring, eighty acres of mixed hardwood type on Lot 23, Concession 6, was subjected to improvement cutting. An additional area comprising approximately one hundred acres of brush land on Lots 19, 20, 21, 5th Concession, has been cleaned up in anticipation of planting permanent stock during the ensuing year.

Protection.—Three men were employed during the summer months on the work of eradicating members of the family "ribes," for the prevention of the white pine blister rust. No report of an outbreak of this disease was recorded. The immunity belt was considerably enlarged.

The work of the white pine weevil was apparent and, curiously, more prevalent during the latter part of June and in July. It cannot be said, however, that more damage than usual was caused by this pest. Infected leaders and all trees showing disease were destroyed.

No fire damage occurred on the property in spite of the fact that the spring season was an exceptionally dry one. Several neighbouring fires were reported and assistance sent from this point.

The stock list of material at this station is as follows:

HARDWOODS

Ash, White	122,000	
Butternut	59,600	
Basswood	1,200	
Beech	11,000	
Birch, White	10,200	
Chestnut	4,000	
Catalpa	2,600	
Elm, American	102,600	
Hickory	250	
Hackberry	450	
Locust, Black	4,000	
Locust, Honey	18,400	
Maple, Manitoba	2,950	
Maple, Soft	61,000	
Maple, Red	27,000	
Maple, Hard	159,000	
Oak, Red	4,000	
Poplar, Rooted	2,000	
Poplar, Cuttings	250,000	
Tulip	10,300	
Walnut, Black	76,000	
Willow, Rooted	300	
Willow, Cuttings	50,000	
		978,850

CONIFERS

Balsam	151,00	
Cedar, White	2,752,000	
Cedar, Red	480	
Larch, European	195,600	
Larch, Japanese	28,000	
Pine, White	3,027,800	
Pine, Scotch	2,625,000	
Pine, Jack	3,556,000	
Pine, Red	1,557,000	
Pine, Austrian	8,000	
Spruce, White	1,221,500	
Spruce, Norway	310,000	
		15,432,380
Grand total		16,411,230

DURHAM COUNTY—(ORONO)

As this has been the first full season's operations our work has been more of a preparative and organizing nature than any extensive nursery work. This consisted in the establishing of windbreaks around the outside of the whole area, the lining out and establishing of permanent nursery roads, repairing of fences, etc., besides general soil culture operations.

Nursery operations were as follows:

Seeding.—Spring sowing commenced April 30th and continued until May 19th, a total of 92 beds being set out.

SPRING SOWING OF CONIFEROUS BEDS

Species	Collected	Origin	No. of Beds sown	Amount Seed per bed lbs.	ozs.	Totals lbs.	ozs.
Balsam	1922	Smcoe Co.	5	1	8	7	8
Cedar, White	1922	Simcoe Co.	5	..	12	3	12
Larch, Japan	1921	Denmark	1	1	..	1	..
Pine, Red	1921	Simcoe Co.	10	..	12	7	8
Pine, Scotch	1922	Norfolk Co.	5	..	10	4	2
Pine, Scotch	1022	Norfolk Co.	2 (experimental)	..	5	..	10
Pine, White	1922	Simcoe Co.	60	1	8	90	..
Spruce, White	1922	Simcoe Co.	4	1	..	4	..
Totals			92			118	8

Work on fall seed beds commenced November 1st and, when weather conditions compelled a cessation of work on November 15th, a total of 78 beds had been sown.

FALL SOWING OF CONIFEROUS BEDS

Species	Collected	Origin	No. of Beds sown	Amount Seed per Bed lbs.	ozs.	Totals lbs.	ozs.
Balsam	1922	Simcoe Co.	2	1	10	3	4
Cedar, White	1922	Simcoe Co.	10	..	14	9	2
Pine, Red	1923	Simcoe Co.	36	..	12	27	..
Pine, White	1922	Simcoe Co.	30	1	8	45	..
Totals			78			84	6

A small quantity of hardwood seed was also sown, the seeding roller used so successfully last year being employed throughout except for walnuts which were "dibbled in."

SOWING OF HARDWOOD SEED

Species	Origin	Date of Sowing	Amount of Seed Sown bushels
White Ash	Prince Edward County	April 15	5
Hard Maple	Prince Edward County	April 20	5
Soft Maple	Prince Edward County and York County	June 21	6
White Elm	York County	June 23	¼
Walnut	Durham County	November 20	20
Hard Maple	Lanark County	November 23	½
Totals			36¾

Nursery Lines.—During the spring, 760,000 seedlings of verious species were received from St. Williams and transplanted in beds. The Yale Transplant Board was used throughout.

SPRING TRANSPLANTING OF SEEDLINGS

Species	Age	Number received
Scotch Pine	2 years	138,000
Jack Pine	2 years	163,000
Red Pine	1 year	380,000
European Larch	1 year	69,000
Totals		750,000

In the autumn transplanting commenced on August 27th and the quota from St. Williams was completed September 20th. During this period 925,000 seedlings were received and transplanted.

FALL TRANSPLANTING OF SEEDLINGS

Species	Age	Number received
White Pine	1 year	210,000
White Pine	2 years	270,000
White Spruce	2 years	175,000
Norway Spruce	2 years	98,000
White Cedar	2 years	42,000
Red Pine	1 year	130,000
Total		925 000

STOCK ON HAND DECEMBER 15, 1923

HARDWOODS:		
Ash, White	33,250	
Butternut	3,900	
Elm, White	7,300	
Maple, Hard	42,000	
Maple, Red	94,750	
Maple, Silver	26,500	
Walnut	1,150	
Willow Cuttings	200,000	
		408,850
CONIFERS:		
Balsam	125,000	
Cedar, White	132,000	
Larch, European	55,000	
Larch, Japanese	10,000	
Pine, Jack	155,000	
Pine, Red	622,000	
Pine, Scotch	329,250	
Pine, White	1,105,000	
Spruce, White	342,500	
Spruce, Norway	170,000	
		3,045,750
Grand total		3,454,600

Fertilizers.—The greater part of the operations in connection with the nursery area were confined to cultural operations for soil fertility, upbuilding and tilth improvement. In this connection a crop of Fall rye was ploughed under in May and buckwheat, planted immediately after as a weed eradicator, was ploughed under in early July. An application of hydrated lime was also made to correct soil acidity.

Fertilizers, other than green manures, applied during the year may be summarized as follows:

Animal		Mineral			
Manure (tons)	Dried Blood (lbs.)	Acid Phosphate (lbs.)	Sulph. of Ammonia (lbs.)	Mur. of Pot. (lbs.)	Hyd. Lime (tons)
34	250	400	125	250	15

Additions to Property.—During the early part of the year one of the two houses situated on the property was completely renovated and enlarged by one room to accommodate the sub-foreman. The interior was replastered and redecorated. A shed at the rear of this house was also painted and made weather tight to serve as a temporary tool-house and work-shop.

A headquarters house was built, consisting of seven rooms and an office. The house is frame, 30′ x 30′, and is of the storey and a half bungalow type. The headquarters was also connected with the Hydro-Electric system in the village. Construction of the necessary 1,000 feet of line was carried out in such a manner as to permit of the development of power should this later be considered advisable.

Roads.—The road connecting the forest station with the village was placed on a permanent basis, while several of the more necessary nursery roads were lined out, graded and gravelled to improve internal communication.

SIMCOE COUNTY—(MIDHURST)

Spring transplanting commenced on April 26th, and continued till May 30th. The seedlings were received from the St. Williams Station.

SPRING TRANSPLANTING

Species	Age (years)	No. of Plants
European Larch	1	170,000
Red Pine	1	338,000
Scotch Pine	2	121,000
Jack Pine	2	258,000
Total	.....	887,000

Fall transplanting commenced on August 22nd and finished on September 9th. A few hardwoods were transplanted on November 10th. The fall stock was also received from St. Williams.

FALL TRANSPLANTING

Species	Age (years)	No. of Plants
White Pine	2	295,000
White Pine	1	240,000
White Spruce	2	125,000
Norway Spruce	2	80,000
Red Pine	1	137,000
White Cedar	2	45,000
Honey Locust	1	2,000
Hard Maple	1	4,000
White Elm	1	5,000
Total	.....	933,000

Total number of transplants 1,820,000.

Extensive seed bed work was not undertaken this year on account of lack of watering facilities. Four seed beds of white pine, jack pine, Scotch pine and white spruce were sown on May 25th as an experiment. These did well. It is intended to put in a large number of seed beds in the spring as a water system will be installed.

Forty-five acres of old stump land were planted with Scotch and jack pine. These were quite successful in protected places, but on open plains on account of prolonged drought the grasshoppers played havoc with plantations. Planting next spring will largely be shelter belts and hedges. Two mixed hardwood plantations were also planted, and these did extra well.

The nursery ground has been manured and worked. Cow peas were grown as a soiling crop. It is thought that this is too far north as they did not develop well, but no definite conclusions can be drawn as this was an exceptionally dry season. Owing to the dry summer seeds sown in June never germinated. Seventeen acres of rye were sown this fall to be turned under next summer. Buckwheat was also used as a soiling crop. Five acres were stumped and cleaned up.

Silviculture.—During the fall improvement cuttings in second growth maple, ash, elm oak and poplar were carried on. Weed trees, badly formed trees, and standing dead t mber were cut for cord wood. Piling and burning and lopping were used in brush disposal.

During early winter a swamp is to be cleaned up. Considerable cutting was done a few years back leaving tops and debris. This, along with standing dead timber, will be worked up into wood, and we propose burning brush next spring.

Additions to Property.—Considerable building has been done this year. Foreman's and teamster's houses have been erected; the former is 26′ x 30′, a two storey frame house; the latter is 28′ x 24′, a semi bungalow type. Both houses are completed and occupied. A driving shed 101′ x 30′ was constructed with steel siding and shingles. In one end is a work-shop and tool-house. An up-to-date stable was also built. The stable is cement with a large loft sided and shingled with steel. The stable accommodates nineteen horses, and is equipped with B.T. steel equipment. A pumping house 14′ x 20′ is partially constructed.

Water System.—There is a spring creek that has its origin on the property, and it is proposed to pump water from this spring into a 20,000 gallon tank for seed bed work. The water is flowing at the rate of 9,000 gallons per hour.

A concrete dam has been built forming a reservoir from which to pump water. Buttments for water tank are ready and 4″ iron piping, connecting pumping station and water tower, is laid, 4″ iron piping from tower to buildings is also laid and this is tapped by 1″ piping for houses, stable and shed. Water will be available in the spring as soon as tank and pumping units are installed.

Fencing.—500 rods of wire fencing has been constructed. A creosoting plant consisting of an iron tank and a wood tank were installed. A large number of butts of posts were creosoted, 250 posts from Simcoe County plantation were also creosoted.

Roads.—A beginning has been made in roads through second growth hardwoods. On account of gravel being within a mile of station we were able to do considerable gravelling of roads around buildings, and to water tower and pumping station.

Survey.—A base line was laid through station by transit. Using this transit line as base line a plane table survey of property was made.

NURSERY STOCK ON HAND, DECEMBER, 1923

HARDWOODS:		
Honey Locust	2,000	
Hard Maple	4,000	
White Elm	5,000	
Butternut	22,000	
		33,000
CONIFERS:		
White Pine	515,000	
Red Pine	315,000	
Scotch Pine	380,000	
Jack Pine	350,000	
European Larch	150,000	
Norway Spruce	80,000	
White Spruce	225,000	
White Cedar	45,000	
		2,060,000
Grand total		2,093,000

KEMPTVILLE TRANSPLANT NURSERY

A small nursery has been established this year, in conjunction with the Kemptville Agricultural School. An area of two acres has been set aside, to be enlarged as needed, on which three hundred thousand transplants were set out. These will be used as a demonstration of tree growing for the students of the school and will be supplied to private land-owners in the eastern part of the Province for reforesting work.

FOREST PLANTATIONS

SAND BANKS

The work done on the Sand Banks of Prince Edward County thus far has shown that only trees which will grow under the most adverse conditions are of use in work of this kind. The two trees used most up to the present are green willow and Carolina poplar, limb material being used on the exposed areas and cuttings on the protected places. As suitable willow material for this work is available in large quantities close by, an effort was made to get as much as possible, to stem the march of the sand. In all during the year one hundred and sixty-five cords were planted as well as several thousand cuttings.

One of the chief difficulties in this work is to prevent the sand from covering the planted areas during the time of a severe wind storm. The time of the year when this sort of damage is most severe is in winter when the sand mingles with snow, or rides rapidly over it accumulating, in some places, several feet deep. To prevent such drifting, catch fences have been erected at regular intervals and at right angles to the direction of greatest drift. These are made of brush woven on wire, laths woven on wire and eight foot plank stood on end. Such fences catch the sand much in the same way as snow fences behave on a railroad right-of-way, and prevent excessive drifting and give the trees a chance to become established.

During the summer 2,000 feet of plank fence and 3,000 feet of lath and brush fence were erected for this purpose.

Besides the work of planting on the Sand Banks some six acres have been prepared for nursery work and are being us d for transplants. Material of this kind growing at the station is as follows:

HARDWOODS		
Ash, White	8,300	
Walnut	15,450	
Butternut	11,000	
Red Oak	1,100	
Soft Maple	250	
Hard Maple	20,300	
Honey Locust	7,000	
Elm	4,200	
		67,600
CONIFERS		
Scotch Pine	156,400	
Jack Pine	684,500	
Red Pine	74,000	
White Pine	46,300	
White Spruce	214,100	
Norway Spruce	24,500	
Cedar, White	72,800	
European Larch	20,000	
		1,292,600
Grand total		1,449,600

HENDRIE

Permanent planting and transplanting seedlings from the St. Williams Station was done.

Scotch and jack pine were used in permanent planting. Part of planting material was received from St. Williams and the rest was taken from nursery lines at the plantation. 163 acres were planted with Scotch and jack pine. Fail places in 1922 plantations were planted up. Additional hedges were planted around nursery land for windbreaks.

SPRING TRANSPLANTING

Species	Age, Year	No. of Plants
Jack Pine	2	500,000
Red Pine	1	200,000
Scotch Pine	2	65,000
European Larch	1	82,000
Elm	1	35,000
Total	..	882,000

FALL TRANSPLANTING

Species	Age, Year	No. of Plants
White Pine	2	69,000
White Spruce	2	242,000
White Cedar	2	25,000
Red Pine	1	85,000
Total	..	321,000

Total Transplants 1,203,000

Roads.—The 1,000 acre block has been divided into compartments. Old roads were used as much as possible as boundaries of these compartments. These roads, along with other roads, made to separate compartments, have been plowed and stumps cleaned out. These roads will be maintained as fire roads.

Fencing.—A woven wire fence was constructed around the 1,000 acre block. This took 1,300 rods of fencing.

Nursery Stock on Hand December, 1923

HARDWOODS

Walnut	5,000	
Butternut	4,000	
Soft Maple	2,0000	
Sugar Maple	14,000	
White Ash	12,000	
		55,000

CONIFERS

Jack Pine	446,000	
Scotch Pine	50,000	
Red Pine	220,000	
White Pine	210,000	
European Larch	60,000	
White Spruce	425,000	
White Cedar	45,000	
		1,456,000
Grand total		1,511,000

SUMMARY OF TREES GROWING IN NURSERIES

Norfolk County (St. Williams)	16,411,230
Durham County (Orono)	3,454,600
Simcoe County (Midhurst)	2,093,000
Hendrie	1,511,000
Sand Banks	1,449,000
Kemptville	300,000
Total	25,218,830

TREE PLANTING

PRIVATE PLANTING

This work was carried on in the same manner as in previous years. More applications were received than could be filled and for work of this kind 602 separate persons received material for either commencing a new woodlot or for improving their existing one.

DEMONSTRATION PLOTS

During the winter of the current year, municipalities were interested in establishing demonstration plots, in order to bring before their local residents the value of planting trees on non-agricultural land. Several hundred circulars were distributed (under the caption "Municipal Demonstration Plots") to township councils throughout southern old Ontario where work of this kind would be most profitable.

The following new plots were established during the spring planting season:

Albemarle (East)—Bruce County

Situated about one mile west of Colpoys Bay post office on the main road north. A fifteen acre plot, seven of which were planted this year with 2,000 Scotch pine, 6,200 jack pine and 750 mixed hardwoods.

Albermarle (West)—Bruce County

Situated one mile north of Red Bay school-house on the road to Howden Vale. A five acre plot of light sand planted with 4,000 jack pine and 2,000 Scotch pine.

Innisfil (Community Park)—Simcoe

This plot forms a part of the township's 100 acre community park on the shores of Lake Simcoe. The trees were planted on a part of a thirty acre block bordering two roadways, set aside for demonstration purposes. This year there were planted 2,500 Scotch pine, and 2,000 jack pine.

Innisfil (Provincial Highway)—Simcoe County

Situated on the Provincial Highway to Barrie at the corner of the 7th Concession Road. A field of light land, a part of which was planted with 2,000 Scotch pine, 2,000 jack pine and 500 soft maple.

Kemptville Agricultural School—Grenville County

This plot forms a part of the school property, is about twenty acres in size and extends along the Ottawa-Prescott Highway. This year ten acres were set out with 6,000 Scotch pine, 6,000 jack pine, 300 soft maple, 500 walnut and 100 butternut.

Mountain Village—Dundas County

This plot forms part of the village community park. Three acres were set out with 2,500 Scotch pine and 2,500 jack pine, 200 elm and 200 soft maple.

Of the plots already established, the following have either had their areas extended or have been supplemented where necessary with new trees:

Beeton Village	—10,000 Scotch pine, 40,000 jack pine.
Burford Township	—500 Scotch pine, 500 red oak, 1,500 soft maple, 500 elm.
Colborne Township	—1,000 Scotch pine, 5,000 jack pine.
Cramahe Township	—1,000 Scotch pine, 4,000 jack pine, 2,000 poplar.
Darlington Township	—1,000 Scotch pine, 200 walnut, 200 red oak.
Essa Township	—2,000 Scotch pine, 6,000 jack pine, 1,000 poplar.
Norfolk County	—10,000 Scotch pine, 40,000 jack pine.
Plantagenet Township	—3,000 Scotch pine, 4,000 jack pine.
Sunnidale Township	—3,000 Scotch pine, 9,000 jack pine, 6,000 poplar.

INSPECTION

The inspection of plantations owned by individuals and supplied with material from the Ontario Forestry Branch, was carried on from the point reached last summer (1922).

The area covered comprises the counties of Bruce, Huron, Kent, Essex, and Norfolk. The last named county supports a great number of these plantations (considerably greater than any of the others). This is due to the proximity of the St. Williams Forest Station from which trees may be fetched personally by those who wish to plant them. The total number of plantations in Norfolk County, including those under 500 trees and those planted this year, amounts to 280. The next county to this is York with 138 plantations.

A total of 124 plantations were visited, which are apportioned among the counties as follows:

Norfolk	72
Kent	15
Essex	8
Bruce	13
Huron	16

These plantations are of all ages and size, ranging from those planted in the spring of 1922 to those commenced in 1907 and 1908. The individual area averages approximately one and a half acres. As regards the general success of these plantings 84.7 per cent. have made good where the test is a survival of 33 per cent. of trees in each case.

There was very little sign of disease among the trees. A few of the white pine plantations have been attacked by the weevil, but in no case to any serious extent. The Scotch pine are invariably in a healthy condition.

SUMMARY OF TREES PLANTED PERMANENTLY, 1923

	Misc. Species	Scotch Pine	Jack Pine	Walnut	Butter-nut	Hard Maple	Soft Maple	Red Oak	White Ash	Poplar Cut-tings	Willow Cut-tings	Elm	Black Locust	Mani-toba Maple
Private Planting	.....	352,414	212,742	23,407	3,002	14,520	28,035	15,162	3,410	24,659	10,081	12,186	.....	.....
Demonstration Plots	.....	52,000	132,000	4,900	150	50	6,150	700	.....	9,500	.....	1,100	.....	.....
Sand Banks	.....	7,000	6,900	.....	.....	400	1,300	100	200	65,000	75,000	1,000	100	400
							160 cor	ds of li	mb mat	erial =	562,500			
Simcoe County	37,500	141,750	99,750	.....	.....	.....	3,750	.....	.....	2,250	.....	.....	.....	.....
Totals	37,500	553,164	451,392	28,307	3,152	14,970	39,235	15,962	3,610	101,409	647,581	14,286	100	400

Grand total, 1,911,068.

SEED COLLECTING

The season of 1923 was the best seed year for red pine in the history of the Branch. The centre of the work, as in previous years, was at Angus in Simcoe County, but an effort was made to secure cones anywhere in Ontario where it was known suitable trees are located.

A circular was published entitled "Gathering Red Pine Cones for the Ontario Government," which was distributed freely throughout the Province, and this, together with newspaper advertisements and dodgers, reached hundreds of people who were interested in the work. The total number of bushels gathered from all parts of the Province was 3,126.

In order to handle more adequately the work of seed collecting and extracting, a station of a permanent nature was opened at Angus. Two acres of land were purchased in the village on the railroad and a building was erected, to serve as a receiving centre for cones and as a plant for extracting purposes. The plant consists of eight drums, each 6′ x 3′, and has a capacity of twenty-five bushels of red pine cones a day.

IV.—FOREST PATHOLOGY

(Report of Dr. J. H. Faull for 1923)

I. Introduction

Several important problems both from the standpoint of utilization and of conservation have received attention during the year. Some have been brought to a solution—the nature of the needle blight of white pine and its effect on reproduction; the diagnosis of the various types of heart and butt rots of balsam and in part of spruce, and the determination of their causes; the diagnosis and determination of the cause of a prevalent heart rot of birch; the life history of certain fungi causing needle diseases. Progress can be reported also on other problems—spruce diseases; the determination of the age of susceptibility to trunk diseases; the effect of various fungi on the growth of the timber attacked. New problems have been presented; among them two appear particularly attractive, namely, the nature of "red" jack pine (pertinent to the culling of ties), and the pathology of young stands of conifers (important in relation to reforestation). Numerous inquiries on pathological matters have been received such as, the means of preventing doze in freshly cut birch (applications of zinc chloride solution appear to give every promise of success); the cause and control of bald spots in coniferous seed beds (in the case in question apparently due to local over-fertilization); factors favouring deterioration of hardwood and coniferous pulpwoods in the log and in the piles. A few tree diseases newly observed in Ontario have been reported by correspondents and their causes as indicated verified, for example, a twig blight of Manitoba maple caused by *Coryneum negundinis* B. & C. (detected by Professor J. E. Howitt and Dr. R. E. Stone of the Ontario Agricultural College), and bark blight of the American chestnut (due to the very destructive fungus, *Endothia parasitica*). The latter is serious so far as chestnut growing is concerned as most of the existing trees of this species, *Castanea dentata*, are probably doomed. Directly and incidentally valuable additions have been made to our reference pathological collections.

Three technical papers, outgrowths of this work, and one semi-technical paper have been published apart from the annual reports in 1922-23.

Bell, G. H. —Fern Rusts of Abies. Botanical Gazette. (In press.)
Faull, J. H. —Forest Pathology in Relation to Forest Conservation. 14th Annual Report of the Quebec Society for the Protection of Plants. 1922.
Fritz, C. W.—Cultural Criteria for the Distinction of Wood-destroying Fungi. Transactions of the Royal Society of Canada. 1923.
Moss, E. H.—Observations on Two Poplar Cankers in Ontario. Phytopathology, Vol. XII, 1922.

The field work for 1923 was carried on mainly in the Timagami Forest Reserve, but in May a careful examination of diseased birch was made at Cache Lake in Algonquin Park, and Dr. Faull was permitted to transfer to the service of the Laurentide Company, Quebec, during July and August, to direct the assembling and grading of defective balsam and spruce for an extensive utilization experiment on pulpwood carried out under the auspices of the Technical Association of the Pulp and Paper Industry, the News Print Service Bureau, the Forests Products Laboratory at Madison, and a number of interested companies. As in the past there has been active co-operation between the Ontario Forestry Branch and the Provincial University. Besides to those directly associated in the office, field, or laboratory who have aided in carrying forward the year's work, an expression of appreciation is especially due Mr. C. E. Hindson, Chief Ranger of the Timagami Forest Reserve, and Mr. Mark Robinson, Superintendent of Algonquin Park. A summary of three researches completed in the past season follows.

II. "Sapin Rouge" or Red Heart Rot of Balsam, its Cause and its Relation to Slash Disposal.

Because of the increasing scarcity of spruce, the newsprint pulp industries are now relying more and more on the balsam forests of Eastern Canada for their supplies of raw materials. But these heretofore neglected forests prove to be frequently overmature and highly defective, hence an acute problem of utilization looms large on the horizon at present. Linked with this problem is that of the maintenance of the forests. In the forests of to-morrow, balsam is bound to have a place; it grows rapidly, it re-forests readily without planting, is is especially well adapted to our soil and climate, and its wood makes a good quality of pulp. The call, therefore, is urgent for a maximum utilization of our diseased virgin forests as we find them and the production of healthy forests for the future.

A study of the pathology of balsam in these connections has revealed an almost unexplored field. One of the amazing features has been the encountering of a prevalent trunk disease, a heart rot of living trees, the bane of operators, often disastrously so, since fifty per cent. or more of affected stands may be discarded as unmerchantable, about the cause of which and its mode of spread and establishment nothing has been known. Trees affected with it are individually designated *sapin rouge* by the French-Canadian lumberjacks. The disease has been called "hemlock rot of balsam," but the name *red heart rot of balsam* based on the French appellation seems more appropriate.

"Sapin rouge" obtruded itself upon the attention of operators when they first began to cautiously introduce a few balsam logs into their cuts. It was an annoyance and a loss. "Sapin rouge" was believed to be worthless for pulp, it was not possible without experience and close observation to detect it before

felling a tree, and if made up into logs it was closely culled. Affected logs were called "sinkers"; to what extent this name reflected prejudice remains to be seen.

If utilizable the question of the floating capacity of red heart rot balsam becomes of the first importance where the timber is transported by waterways. That some of it will float for a sufficiently long time is evidenced by the fact that an appreciable percentage of it can be found in the mill log piles from drives that have lasted up to two years. Knowing of the pains that are taken in the forest to exclude it from the cut, it is a fair assumption that the number of affected logs placed on the skids along the waterways is not greatly diminished by the time the destination is reached. However, this is not a matter for speculation, it can be readily determined by direct experiment. To be conclusive the larger the number included in a test the better, they should be intermixed with many sound logs cut from the same area as controls, and at the close of the experiment all the logs employed should be available for checking.

Red heart rot is very easily recognized in the log, and is not likely to be confused with any other disease of the balsam. The defective wood almost never occurs in the stump, but is found beginning in the main trunk above breast height. Most frequently it centres at about half way up the length of the trunk, and extends from there for long distances in both directions. The affected wood is inclined to be wetter and hence heavier than normal wood at the time of cutting from living trees. Its colour is a rather bright yellowish brown, often radiately figured or irregularly mottled by lighter less decayed patches, all rendered the more striking by contrast with the encircling outer zone of pure white sapwood. The texture remains remarkably firm for a long time, free from pockets, checks or cavities of any kind, and the wood "fibres out" in shavings very much the same as normal wood. It is of course softer than sound wood and in sawing and chipping greater waste is to be anticipated. Eventually soft streaks develop and there is a tendency towards delamination, but these features are late in appearing. The fibres seem to remain intact for a long time and to retain most of their cellulose.

The rot enters most frequently by way of dead branches in the lower part of the crown; such branches decay away leaving yellowish rotten stubs—they serve as a means of detecting diseased trees. Infection may also take place through wounds, frost cracks or injured tops. When decay once starts it spreads very rapidly in a vertical direction, and involves almost at once all but an outer zone of sapwood. So it is that a log or bolt may exhibit a fairly uniform stage and amount of the rot throughout its full length. On tracing the rot downwards in the trunk into sound wood it is found to be continuous with "frost patches" or watery looking areas, commonly evident in balsam at the time of felling; the decay progresses rapidly along these watery streaks which extend continuously for long distances vertically through the trunk. Finally the disease works out to the bark, killing the tree; but the decay continues in dead standing trees or in fallen trunks and slash until all of the wood is involved. Quite commonly affected trunks break off, sometimes a short distance from the top but oftener farther down, so that "chicots" or stubs of all heights are to be seen in large numbers throughout a badly infested region.

The cause of red heart rot, previously unknown, has been determined in connection with our work of the past season. Two years ago inoculations on to artificial media in the laboratory from diseased wood were made which showed at once that the trouble was due to a fungus. Cultures have been maintained ever since for the purposes of study and in the hope that they would fruit,

thus making identification possible; fruits finally developed in August, 1923. Meanwhile opportunity was afforded during the summer of 1923 to concentrate on red heart rot in the field while engaged in assembling materials for utilization tests of defective pulpwoods. Field observations revealed abundant instances of the association of fungus fruit bodies, always of the same kind, with this type of heart rot. This fungus (*Stereum sanguinolentum*) fruits in great profusion on dead trees, brush, and fallen trunks. While the indications as seen in the forest that *Stereum sanguinolentum* is the cause of red heart rot of balsam were convincing, additional evidence was essential. This was supplied by the artificial cultures referred to above. In December last Miss Irene Mounce thoroughly sterilized pieces of sound wood in test tubes plugged with cotton wool and inoculated them with incipient red heart rot from living trees. Well developed fruit bodies of *Stereum sanguinolentum* had formed in them before the end of August, that is within eight months following inoculation.

The fructifications of *Stereum sanguinolentum* are small, thin, leathery, scale or bracket-like bodies one-half inch to one inch in width growing out in flocks from dead standing timber, or the sides of fallen trunks and brush. When growing on the under sides of fallen trunks or brush they are closely appressed, brown or drabish, smooth, fungal patches of varying size. The bracket-like bodies are downy or silky on the upper surface, buff or pinkish-buff to dark ash-coloured, and marked with darker, narrow, concentric bands. The lower surface is smooth and drab to brownish in colour. One of the distinctive features of either type of fructification is the fact that its edge or its smooth surface turns blood-red where bruised.

Red heart rot of balsam occurs in Ontario, Quebec, and Maine, and will probably be found throughout the range of the balsam. It is especially prevalent in balsam forests that have been ravished by the spruce budworm. Is it susceptible to control?

The first step towards control of a parasite is a knowledge of its life history; measures adopted can then be rationally based on known grounds. We now know that red heart rot of balsam or "sapin rouge" is due to *Stereum sanguinolentum* and we know where this fungus fruits, that is we have located the source of the germs or spores that are responsible for its spread. There is yet one important point that is not fully determined, that is the age at which the balsam becomes susceptible. Preliminary analyses indicate that this takes place in general as the balsam approaches maturity. If this may be tentatively assumed then two procedures are suggested, both of which would result in the prevention of infection, one from the standpoint of the host, the other from that of the parasite, and both are matters of forest management. In the one case the adoption of a cutting cycle within the period of immunity would automatically ensure freedom from the disease. In the other case burning of slash would prevent the development of fructifications and so cut off the source of the spores. The value of slash burning would probably be affected by the amount of dead trunks and brush on the floor of the forest included in the burning process. A combination of cycle cutting and slash burning would seem to assure complete control.

III. Types of Defective Balsam and Spruce Pulpwood in Relation to the Problem of Utilization.

For several years past the Ontario Forestry Branch has been carrying on studies of the diseases of pulpwoods, and especially of the trunk diseases of balsam and spruce. These studies have embraced a determination of their

cause, their nature, their effect on the wood, and factors having a bearing on control The economic waste from trunk diseases in mature forests becomes stupendous, and dead and wind-thrown trees add tremendously to the fire hazard. Eventually systems of management may be put into operation that will largely solve the disease problem, but this lies some distance in the future. Meanwhile attempts will be made to utilize what has been regarded as waste because of defects. Apart altogether from a sudden expansion of the volume of supplies, successful utilization would at one stroke conserve and improve our existing forests. A preliminary report on tests now in progress (The Paper and Pulp Industry, Vol. 4, Nov. 15, 1923) arouses hope that may be practicable.

"The cooking was done by the sulphite process in the manner in which experience has shown will give the maximum yield of news grade sulphite.

"In the results so far obtained, it would appear that in some instances, contrary to previous conclusions, the decayed wood has a higher specific gravity than sound wood and what is more surprising has a higher yield of pulp.

"In one case where balsam, infected with *hemlock heart rot* contained 55 per cent. of rot, its specific gravity was 20.95 lb. per cubic foot compared with 20.75 lb. per cubic foot for sound balsam. In another sample of spruce which contained 96 per cent. of rot of *Trametes pini* type the weight per cubic foot was 22.3 lb. and the yield was 52.2 per cent.

"From the limited evidence at hand, it would appear that the action of the decay may have affected the *lignocellulose* without materially attacking the cellulose in the wood. It would also appear very possible that most of the wood which is normally discarded in the woods or diverted to the boiler-house as fuel might be economically pulped."

There are many common trunk diseases of balsam and spruce, of varying abundance in different areas. Some are found in living trees, some in dead timber. The effect produced by them on the wood of their hosts is specific, and is characteristic for each kind. Some of them are characterized by a removal of the cellulose from the fibres leaving them too brittle to be of any value, others by a complete destruction of the fibres in advanced stages, and others by a removal of the encrusting substances in the fibres without serious injury to them. Of the diseases of living trees there are some that are restricted to the butt, others to the main trunk. In nearly every case the characters are well-marked and the various types can usually be quite readily diagnosed. The following account comprises those of economic importance in the forest.

A. *Types of defective balsam.* (1) *Brown butt rot of balsam.*—This is a decay of the heart wood of the lower part of the trunk and the contiguous roots of living trees. The affected heart wood loses its firm consistency, then darkens more or less in colour, dries out and breaks up more or less into blocks. Cracks between the broken masses may fill with indefinite, delicate, white fungus sheets. The fully decayed wood powders very easily if rubbed between the fingers just as does chalk or charcoal, that is, it is very friable; this is due to the removal of cellulose from the wood fibres, the substance to which they owe their toughness, so that what is left consists mainly of an easily powdered, encrusting substance, *lignin*. This rot usually starts at wounds or defective spots on the inner faces of the main roots just below the stump. It develops upwards into the trunk but for not more than a few feet as a rule. It will eventually extend out to the bark if the tree be not wind thrown meanwhile, but as yet we have no data on the time factor.

The cause of brown butt rot of balsam was discovered about three years ago in connection with our investigations. Independent observations based on

comprehensive, carefully executed laboratory tests, made by Dr. E. E. Hubert of the U. S. Forest Products Laboratory, fully confirm our findings. The cause is a fungus, *Polyporus balsameus*, the fructifications of which make their appearance on the surface of the trunk near the ground, or on the exposed wood where a diseased tree has cracked or broken over. They are not especially common, but by no means infrequent during wet summers or early autumns. They are small shelf-like bodies, occurring singly, or more typically, several closely superposed, thin, tough, white below, and white to brownish on the upper surface. The upper surface is rather faintly zoned. They vary in size from one-half inch to one and one-half inches in width.

Brown heart rot when developed to the friable stage is certainly of no value for pulp, and in earlier stages the affected fibres are weakened to a greater or less extent. The actual loss in cutting operations usually amounts to a short butt log. How much should be rejected would appear to depend in part on floating capacity (of which no definite data are at hand) and in part on the relative amounts of sound and diseased wood. The latter is valueless. The principal economic loss caused by brown butt rot results from windfalls due to the weakening of the base of the trunk; and with openings once made in the forest the destruction may be very great, involving sound as well as diseased trees.

(2) *Feather rot of balsam.*—Feather rot is a decay of the heart wood of the lower part of the trunk and the contiguous roots of living trees. It is a butt rot. The affected wood as it decays changes in colour to clay or buff colour. It is soon marked by tiny longitudinal pockets or cavities of indefinite length arranged in close concentric series, typically a single row in the fall wood of each annual ring. This results in the delamination or flaking of the wood, the decayed wood readily falling into sheets, each sheet consisting of an annual ring. The surfaces of the sheets are more or less etched. In some cases there is a tendency for radial perforations to form quite early in the course of decay, often before there is any indication of delamination. Eventually there is a shredding of the wood due to radial deepening of the longitudinal furrows. This continues until the wood is reduced to cottony shreds, with at the same time a fading of colour. In extreme cases the shreds may disappear to a greater or less extent, leaving the butt hollow. One of the curious features of feather rot is the frequent occurrence, especially in the advanced stages, of small black spots.

This rot usually begins at wounds or defective spots on the inner faces of the main roots just below the stump. It develops upwards into the trunk but for not more than a few feet as a rule, perhaps not as far as does the brown butt rot. In the course of time it extends out to the bark if the tree be not wind-thrown meanwhile. Feather rot continues to spread through the wood of dead or fallen trees until at last the wood of the entire trunk may be converted into a wet, stringy, yellowish mass.

While the detailed appearance of feather rot is somewhat variable, its general features are so well marked that it cannot be mistaken. It may be that the variation is due to the action of different fungi, in which case the type would consist of two or more sub-types; or the variation may be due to the action of secondary fungi following up the primary fungal agent. Further research alone will settle this point; but so far as I have been able to observe, the question is not one that enters into the problem of utilization. Our investigations have determined that a fungus, *Poria subacida*, produces feather rot. The fructifications make their appearance on the surface of the trunks of much decayed

standing or fallen trees. They are in the form of white effused patches of variable size, up to a foot or more in diameter, closely adherent to the trunk on which they grow. Their surfaces are very finely porous.

Feather rot, except in the later stages, is not marked by an excessive weakening of the fibres—apparently the cellulose is more resistant to the action of the causal fungus than is the lignin. The actual loss in ordinary cutting operations usually amounts to a short butt log; it is doubtful if even this is necessary. Since feather rot may be present to the extent of fifty per cent. in some stands the avoidance of such a loss would not be inconsiderable. There is also a large loss traceable to this rot from windfalls.

(3) *Red heart rot of balsam.*—Red heart rot (sapin rouge, or hemlock rot) is by far the most important disease in balsam from the standpoint of utilization. It is exceedingly prevalent. Fortunately the texture of the wood suffers less impairment than in the case of most other rots, and as indicated in the quotation introducing this section of the report, there are good grounds for anticipating profitable utilization of wood affected with it. For an account of red heart rot refer to the preceding section—"Sapin rouge, or Red Heart Rot of Balsam, etc."

(4) *Abietinus or honeycomb sap rot of balsam.*—This type of decay begins at the surface of dead standing or fallen timber, or slash, and works inwards; all parts of the tree are susceptible. It is one of the commonest of the diseases of dead coniferous timber, and it extends with amazing rapidity under suitable conditions of temperature and moisture. The affected wood turns a light straw colour. Very small empty pockets soon appear in the older decayed parts so that such wood is delicately honeycombed. It may continue inwards quite regularly—dependent on the moisture content of the wood—until all parts of the trunk and branches are involved.

The cause is due to a fungus, *Polyporus abietinus.* The fructifications develop very abundantly; hundreds of them may be seen scattered about in flocks on the surface of diseased timber. They are bracket or scale shaped, thin, tough, small (one-half inch to one and one-half inches in width), white or purplish when young, ash-coloured to blackish with age, downy and somewhat zonate. The lower surface is purplish, but this colour may fade to a cream or bay; it is also porous.

Abietinus rot is not marked by an excessive weakening of the fibres except in the later stages. The outer honeycombed wood, however, is valueless; moreover, it is largely worn away in handling before the mill is reached. In practice it would seem that where this rot is the only defect a great deal of dead wood could be profitably salvaged.

(5) *Brown sap rot of balsam.*—Brown sap rot begins at the surface of the trunks of dead standing and fallen balsam and works inwards. It is rather closely restricted to the trunk but may attack the larger branches. In spite of statements to the contrary it is doubtful that this is ever a disease of living trees, at all events there is no experimental evidence in support of such a claim. The affected wood darkens somewhat to a straw colour or dull light brown. Very soon the decayed wood dries out and cracks in various directions. The checks, large or small, that appear in this way fill up with delicate white sheets of fungus tissue. But there is another distinctive feature—the wood has become very friable, that is, it powders readily when rubbed between the thumb and fingers; this is due to the removal of cellulose from the fibres. The decay, once under way, extends in all directions, and very commonly in an irregular line across the grain; it develops rapidly along cracks or checks. Eventually all

of the wood is involved if favourable moisture conditions prevail, so that in the end it is converted into an easily powdered brown mass.

Brown sap rot is caused by a fungus, *Fomes pinicola*, the fructifications of which are of rather frequent occurrence, but as a rule only one or two or three on the same trunk or stump. They are large, thick, hoof-shaped, perennial brackets, up to six inches in width and two or more inches in thickness. Their upper surface is gray to blackish, with or without a red rim; it is also concentrically ridged and furrowed. The under surface is very finely and compactly porous, and whitish, buff, or cream-coloured. The substance of the interior of a fructification is especially distinctive as it is chamois or pale buff in colour and very felty tough.

Timber much affected with brown sap rot is of no value. In less severe cases difficulty might be experienced in grading closely because of the unevenness with which the decay extends.

(6) *Yellow sap rot of balsam.*—This is a rot of the sapwood of dead standing or fallen timber. It is caused by the same fungus agent as that which causes red heart rot or sapin rouge, namely, *Stereum sanguinolentum*. The general features of the decay are the same as were described under the heading, "Red heart rot of balsam," except that the decay is more uniform and freer from mottling. It resembles the abietinus rot except that there is no honeycombing. As with the heart rot, the affected sap wood remains firm and hard for a long time so that it is doubtful if its pulping value is materially lessened, at all events in the earlier stages. A great many dead trees and chicots or stubs have been found in the course of our field work, suffering from no other defect, and from which much timber could apparently be salvaged.

B. *Types of defective spruce.* (1) *Brown butt rot of spruce.*—This type of decay is like the brown butt rot of balsam. The cause has not yet been definitely determined, in other respects a separate account here is not necessary.

(2) *Abietinus or honeycomb sap rot of spruce.*—This decay of spruce is like the abietinus rot of balsam, and the cause is the same.

(3) *Brown sap rot of spruce.*—This decay of spruce is like the brown sap rot of balsam, and the cause is the same.

(4) *Pecky heart rot of spruce.*—This rot is also known as "ring shake." It is a heart rot and quite commonly extends through all of the trunk. Occasionally the stump and main roots may be affected, though not as a rule. A similar butt rot (apparently quite identical for all practical considerations) is due to an entirely different fungus. Pecky heart rot is primarily a disease of living timber, but continues to spread in dead or fallen timber; it is very common in spruce and pine; it is infrequent in balsam.

The affected heart wood in the course of decay darkens to some extent to a brownish or reddish colour. Very soon small white "pockets" begin to show at many points thickly scattered throughout the discoloured wood. The white pockets consist very largely of whitened, more or less separated fibres; this result is brought about by the localized removal of the lignin, and of the cement that holds the fibres together, so that in these spots the firm wood is changed to pure white, loose, cellulose fibres. With the progress of the decay the white patches enlarge until the affected wood is entirely filled with them. Eventually the white fibres may disappear, leaving the wood quite coarsely honeycombed, that is, full of small empty cavities separated from one another by thin partitions, but that comes about very tardily. This rot is one of the most easily recognized in cut timber because of its characteristic white "pockets" and is one of the best known because of its frequency in cheap grades of coniferous

lumber. The recognition of diseased trees is more difficult, but they can often be readily spotted by their rather swollen knots and by the presence of fruit bodies at the knots.

Infection takes place ordinarily through dead or broken branches, but may occur at wounds or frost cracks. Having gained entrance, the disease works directly into the heart wood, and from the level attained spreads upwards and downwards through the heart wood. Once established, the decay then extends outwards into the sap wood in all parts throughout the affected region of the trunk, and in time, if wind breakage does not happen meanwhile, the death of the tree is encompassed. The outermost zone of sap wood succumbs slowly, however.

The cause of pecky heart rot of spruce and other conifers is a fungus, *Trametes pini*. Its fructifications are not uncommon on living trees and are plentiful on slash and fallen timber. They are bracket shaped, unless growing on the under side of prostrate trunks, in which case they are effused. They are tawny or chocolate brown or even blackish and vary in size from one to three inches in width and one-quarter to one inch in thickness. The upper surface is irregular, ridged, hairy or roughened, and the lower surface is porous. The interior substance is of a yellowish brown colour.

It has already been pointed out that wood diseased to the extent of 96 per cent. with pecky heart rot gives a very high yield of sulphite pulp. This is due to the fact that the fibres are not destroyed by the action of the causal fungus until a very advanced stage is reached. It would seem, therefore, that this type of defective spruce might be extensively utilized. As a matter of fact, some of the spruce now reaching the mills is affected with pecky heart rot and finds its way to the digesters. Wherever trees are attacked this rot commonly involves the entire length of the trunk, and in some mature stands half or more of the spruce timber may be affected; utilization, therefore, would tap a considerable supply now wasted.

The control or pecky heart rot would follow along the same lines as for the control of the red heart rot of balsam. What was said in connection with the latter may in the main be repeated. The indications are that this disease is restricted to mature timber—though at what age spruce becomes susceptible has not yet been determined. If this may be tentatively assumed then two procedures are suggested, both of which would result in the prevention of infection, one from the standpoint of the host, the other from that of the parasite, and both are matters of forest management. In the one case the adoption of a cutting cycle within the period of immunity would automatically ensure freedom from disease. In the other case burning of slash would prevent the development of fructifications and so cut off the source of infection. The value of slash burning would probably be affected by the amount of dead trunks and brush on the floor of the forest included in the burning process. A combination of cycle cutting and slash burning would seem to assure complete control.

The adoption of such a system of management may be far in the future.—Meanwhile, immense quantities of pecky heart rot spruce are being left in the forest, timber that might possibly be used profitably from every point of view. Utilization in itself will be to some extent a measure of control.

The diseases of balsam and spruce described in the foregoing section are those of importance in the forest. Some of these continue to develop in the log piles, but besides them there are others not referred to which are peculiarly incident to the log piles at the mills or in logs long delayed *en route*. An investigation of the diseases of pulpwood timber subsequent to cutting would add a new chapter of useful information.

IV. Hyalopsora Fern Rust of Balsam.

The foliage of the balsam is subject to the attacks of many rust fungi,—species of five or six well-marked genera. All of them are known to parasitize an alternate host, and, indeed, infection is never from balsam to balsam, but from alternate host to balsam. These hosts, depending on the particular kind of rust, include the willow, fireweed, chickweed, blueberry and the ferns. The chickweed rust causes the "witches' brooms" common enough in some areas, but the others with one partial exception affect the needles only, and especially of seedlings and small trees. Injuries to the crown may at times be serious enough to cause a killing of young trees; this applies particularly to the fern rusts, although conditions during the past summer were so favourable to the fireweed rust in certain localities that pure natural stands of young balsams up to two feet in height were 100 per cent. affected and extremely heavily so. It is obvious that these rusts take a heavy toll at times and are a factor of consequence in reproduction.

The revealing of the course of the life history of the balsam rusts has resulted from the persistent experimentation of several distinguished students of plant diseases. Robert Hartig, whose work on the diseases of forest trees laid solid foundations for the science of Forest Pathology, discovered the connection between a rust on the balsam and blueberry rust in 1880; though the two are so unlike in appearance yet they were proved by cross-inoculations to be but phases of the same rust, and its continuance is dependent on the association of the two hosts. Klebahn discovered the fireweed balsam combination in 1898, Fischer the chickweed balsam combination in 1901, Fraser the willow balsam combination in 1911, and Fraser a fern balsam combination in 1912. All of these connections were established by careful, repeated cross-inoculations under controlled conditions.

A new rust on balsam has now been found in Ontario and Quebec and its connection with a long-known group of perplexing fern rusts (*Hyalopsora*) has been determined.

An immature stage of this rust was observed in the Timagami Forest Reserve by the writer in the summer of 1920, and the mature condition found by H. P. Bell in the same locality in the spring of 1922. It was found to be not infrequent in Timagami during the past summer, and fairly abundant in the eastern forests of Quebec. Unlike the majority of balsam rusts it is not evident on the needles of the current season; an immature stage (pycnial) shows on two-year-old needles, and the mature stage (æcial) on needles beginning their third year. Professor Bell named the phase on the balsam *Peridermium pycnoconspicuum* and made a few partially successful inoculation tests in 1922 that led him to tentatively recognize its connection with the Hyalopsora fern rust referred to above (*Hyalopsora aspidiotus*) on the oak leaf fern (*Phegopteris dryopteris*).

The Hyalopsora rusts on ferns in Europe were described as far back as 1801, though they were not proved to be rusts until 1895. In 1916 Klebahn, one of the foremost European rust experts, inoculated balsam and spruce with the Hyalopsora rust of the oak fern, without effect on the spruce, and with indeterminate results on the balsam.

As there was an abundant supply of the newly-discovered rust on the balsam in Timagami in June, 1923, inoculations were made, with the help of Mr. G. D. Darker, from the balsam to the oak fern and with complete success. Twenty fronds in all were inoculated under perfectly-controlled conditions, and thirty fronds placed under the same conditions were kept as controls. Every inoculated frond showed lesions indicating infection (249 lesions in all), most of

them bearing rust pustules (283 all told) and not one of the controls developed either lesions or pustules. The appended table shows the experiment in detail. The experiment demonstrates conclusively that the new rust on balsam is the alternate phase of the long-known fern rust *Hyalopsora aspidiotus*, the first species of the Hyalopsora rusts, the connections of which have been elucidated.

Inoculated Fronds	Date of Inoculation	First appearance of lesions	Fronds Harvested	No. of lesions	No. of pustules
1	June 20, 1923	July 14, 1923	July 22, 1923	24	16
2	June 22, 1923	July 18, 1923	"	36	4
3	June 22 & 25, 1923	"	"	8	10
4	"	"	"	7	10
5	"	"	"	20	8
6	"	"	"	17	0
7	"	"	"	8	1
8	"	"	"	2	0
9	"	"	"	6	0
10	"	"	"	16	3
11	"	"	"	4	0
12	"	"	"	6	5
13	June 21, 1923	July 9, 1923	July 19, 1923	19	66
14	June 24, 1923	"	July 22, 1923	12	0
15	"	July 22, 1923	July 22, 1923	7	6
16	June 21, 1923	July 9, 1923	July 18, 1923	6	7
17	June 24, 1923	July 16, 1923	"	12	16
18	June 20, 1923	July 9, 1923	July 22, 1923	21	128
19	June 22, 1923	July 13, 1923	"	3	3
20	June 24, 1923	"	"	15	0
				249	283

Appendix No. 43

Timber areas disposed of from 1st November, 1922, to 31st October, 1923

Date offered.	Date sold.	Locality.	Area.	To whom sold.	Price paid.	Proposition.	File No.
1922 Oct. 18.	1922 Nov. 9.	Blake Township.—S.W. half Lot 8, Con. 2.—Dist. of Thunder Bay.	½ sq. mile.	D. Collins, Slate River, Ontario.	$2.50 per M. ft. B.M. for pine; 15c. each for ties; 10c. per cord for fuelwood, all in addition to Crown dues.	Sawlogs.	13557
1922 Oct. 19.	1922 Nov. 9.	Burk Township.—Lots 6 to 12 inclusive, Cons. 2, 3 and 4. —Dist. of Kenora.	10½ sq. miles	H.D. McLaughlin, Grain Exchange Bldg., Winnipeg, Man.	$8.00 per M. ft. B.M. for pine timber; $6.00 per M. ft. B.M. for spruce, poplar and basswood; $5.00 per M. ft. B.M. for other timber; 76c. per cord for spruce pulpwood; 65c. per cord for other pulpwood; 12½c. each for railway ties, all in addition to Crown dues. *Cedar Poles:*—30 ft. and less in length, 10c.; 31 to 40 ft., 15c.; 41 to 50 ft., 25c.; 51 ft. and over, 50c.; fuelwood, 5c. per cord; cedar posts, 1c. each, all in addition to Crown dues.	Ties.	28970
1922 Oct. 18.	1922 Nov. 9.	Firstbrook Township. — S. half Lot 8, Con. 4.—Dist. of Temiskaming.	½ sq. mile.	Norfolk & Rochester Hardware Co., Limited, Haileybury.	Pine, $2.00 per M. ft. B.M.; railway ties, 10c. each, in addition to Crown dues.	Sawlogs	3144A
1922 Oct. 17.	1922 Nov. 15	North part Douglas Island, being all that part of the Island north of the north boundary of Indian Reserve, 25D.—Dist. of Rainy River.	1 sq. mile.	Border Lumber Co., Limited, Fort Frances.	Red and white pine, $8.10 per M. ft., B.M.; jack pine, $6.50 per M. ft. B.M.; poplar, 50c. per M. ft. B.M.; other timber, 50c. per M. ft. B.M.; spruce pulpwood, 25c. per cord, all in addition to Crown dues.	General Logging.	44164
1922 Oct. 21.	1922 Nov. 10.	Hudson Township.—Lots S. half 11, Con. 1.—Dist. of Temiskaming.	½ sq. mile.	John McChesney c/o The Manager Imperial Bank, New Liskeard, Ontario.	All classes of timber, $3.50 per M. ft. B.M., in addition to Crown dues.	Sawlogs.	11634

1922 Oct. 27.	1922 Nov. 17.	Armour Township.—Lot 24, Con. 2.—Dist. of Parry Sound.	½ sq. mile.	J. C. Murray, Katrine, Ontario.	Pine timber, $2.50 per M. ft. B.M., being Crown dues only; spruce, poplar or basswood, 50c. per M. ft. B.M.; other timber, $1.00 per M. ft. B.M., both in addition to Crown dues; railway ties, 10c. each, being Crown dues only; spruce pulpwood, 80c. per cord, being Crown dues only; other pulpwood, 40c. per cord, being Crown dues only; fuelwood, 25c. per cord, being Crown dues only; cedar posts, 2c. each, being Crown dues only. *Cedar Poles:*—30 ft. and less in length, 25c.; 31 ft. to 40 ft., 50c.; 41 to 50 ft., 75c.; 51 ft. and over, $1.00, being Crown dues only in each case.	General Logging.	31914
1922 Oct. 30.	1922 Nov. 20.	Chisholm Township.—Lots 24 and 25, Con. 1.—Dist. of Nipissing.	1 sq. mile.	W. J. Foster, North Bay, Ont.	Spruce, poplar or basswood, $3.00 per M. ft. B.M.; birch, $3.00 per M. ft. B.M.; hemlock, $2.00 per M. ft. B.M.; ash, $3.00 per M. ft. B.M.; railway ties, 10c. per tie; spruce pulpwood, 75c. per cord, all in addition to Crown dues.	General Logging.	12342
1922 Nov. 1.	1922 Nov. 22.	Stirling Township. — Lot E. half 11, Con. 3. — Dist. of Thunder Bay.	½ sq. mile.	Oscar Styff, Port Arthur, Ontario.	Spruce pulpwood, $2.10 per cord; other pulpwood, $1.50 per cord; fuelwood, 25c. per cord, all in addition to Crown dues.	Pulpwood.	34146
1922 Nov. 1.	1922 Nov. 22.	McTavish Township. — Lot 7, Con. A; Lot N.W. quarter 7, Con. B; Lot S.W.quarter 6., Con. B.—Dist. of Thunder Bay.	½ sq. mile.	E. E. Johnson, (Manager) Pigeon River Lumber Co., Ltd., Port Arthur, Ont.	Spruce pulpwood, $2.00 per cord; other pulpwood, 80c. per cord; fuelwood, 15c. per cord, all in addition to Crown dues.	Pulpwood	19756
1922 Nov. 13	1922 Nov. 30 .	Fraleigh Township. — Lots N. half 15, N. half 16, Con. 7; Lots 15 and 16, Con. 8.—West of Thunder Bay.	1½ sq. miles.	E. E. Johnson, (Manager) Pigeon River Lumber Co., Ltd., Port Arthur, Ont.	Pine, $10.00 per M. ft. B.M.; spruce, $10.50 per M. ft. B.M.; other timber, $11.00 per M. ft. B.M.; railway ties, 10c. each; spruce pulpwood, $3.00 per cord; other pulpwood, $2.00 per cord; fuelwood, 25c. per cord, all in addition to Crown dues.	General Logging.	26210
1922 Nov. 8.	1922 Nov. 30.	Ware Township.—Lot S. half 16, Con. 7.—Dist. of Thunder Bay.	½ sq. mile.	James Horrigan, Kaministiquia, Ontario.	Pine, $3.00 per M. ft. B.M.; spruce, $1.00 per M. ft. B.M.; other timber, $1.00 per M. ft. B.M.; jackpine ties, 4c. each; spruce pulpwood, 10c. per cord; other pulpwood, 10c. per cord; fuelwood, 10c. per cord, all in addition to Crown dues.	Ties and Pulpwood.	19757

Appendix No. 43—Continued

Timber areas disposed of from 1st November, 1922, to 31st October, 1923

Date offered	Date sold.	Locality.	Area.	To whom sold.	Price paid.	Proposition.	File No.
1922 Nov. 14.	1922 Dec. 15.	Pettypiece Township. — Excepting Patented Veteran Claims, Veteran Locations, Patented Mining Claims, and Patented Agricultural Locations.—Dist. of Kenora.	25 sq. miles.	Saunders & McDonald, Winnipeg, Man.	Spruce, $2.05 per M. ft. B.M.; poplar, 50c. per M. ft. B.M.; railway ties, 5c. each, all in addition to Crown dues; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; fuelwood, 25c. per cord, being Crown dues only.	General Logging.	1956D
1922 Nov. 24.	1922 Dec. 26.	Area adjacent to Grand Trunk Pacific Block 1, east of Horne on the Canadian Pacific Railway.—Dist. of Thunder Bay.	6 sq. miles.	J. O. Stewart, Port Arthur, Ont.	Pine, $5.50 per M. ft. B.M.; spruce, $6.00 per M. ft. B.M.; other timber, $5.00 per M. ft. B.M.; spruce pulpwood, $2.00 per cord; balsam pulpwood, $2.00 per cord; railway ties, 12c. per tie; fuelwood, 35c. per cord, all in addition to Crown dues.	Ties and Pulpwood.	7410
1922 Nov. 27.	1922 Dec. 18.	Point situated on the north side of Long Lake, being directly north of Timber Berth No. 51.—Dist. of Rainy River.	4 sq. miles.	Shevlin, Clarke Co., Limited, Fort Frances, Ont.	Red and white pine, $8.26 per M. ft. B.M.; spruce, $4.10 per M. ft. B.M.; poplar and basswood, $1.00 per M. ft. B.M.; jackpine, $2.00 per M. ft. B.M.; jackpine ties, 4c. each; spruce pulpwood, 40c. per cord; other pulpwood, 10c. per cord; fuelwood, 10c. per cord, all in addition to Crown dues.	Sawlogs.	45675
1922 Nov. 29.	1922 Dec. 22.	Lyon Township.—Lots 5, 6, 7 and 8, Con. 5; Lots 5, 6, E. half 7, and 8, Con. 6; Lot E. half 3, Con. 7.—Dist. of Thunder Bay.	4 sq. miles.	Newaygo Company, Limited, Port Arthur, Ont.	Pine, $12.00 per M. ft. B.M.; railway ties, 20c. each; fuelwood, 25c. per cord, all in addition to Crown dues.	Pulpwood	20272
1922 Nov. 25.	1922 Dec. 23.	Area immediately north of Indian Reserve, 25D, lying north of Douglas Island.—Dist. of Rainy River.	3 sq. miles.	Border Lumber Co., Limited, Fort Frances, Ont.	Red and white pine, $9.25 per M. ft. B.M.; jackpine, $6.00 per M. ft. B.M.; spruce, $5.00 per M. ft. B.M.; spruce pulpwood, $1.25 per cord; railway ties, 6c. each, all in addition to Crown dues.	Sawlogs.	44164

1922 Dec. 29.	1923 Jan. 18	Township 7 and part of Township 6.—Lying north and east of the Canadian Pacific Railway, in the vicinity of James Station, on C.N.R.—Dist. of Thunder Bay.	36 sq. miles.	Charles Mellor, Port Arthur, Ont.	Pine, $7.00 per M. ft. B.M.; spruce, poplar and basswood, $4.00 per M. ft. B.M.; o her timber, $3.00 per M. ft. B.M.; railway ties, 12c. each; spruce pulpwood, $1.87 per cord; other pulpwood, $1.07 per cord; fuelwood, 5c. per cord, all in addition to Crown dues.	Pulpwood.	46024
1923 Jan. 8.	1923 Jan. 30.	Area south and east of Timber Berth A.T.W. 7, extending 2½ miles east of the southerly part of said Berth and 4½ miles south of the easterly part of said Berth.—Dist. of Kenora	10 sq. miles.	Milligan & Morrow, 225 Curry Bldg., Winnipeg, Man.	Red and white pine, $8.10 per M. ft. B.M.; jackpine, $5.85 per M. ft. B.M.; spruce, poplar and basswood, $4.75 per M. ft. B.M.; other timber, $3.25 per M. ft. B.M.; railway ties, 4c. each; spruce pulpwood, 40c. per cord; other pulpwood, 25c. per cord, all in addition to Crown dues.	Ties.	8716
1922 Nov. 2.	1923 Jan. 19.	Hawkins Township. — Dist of Algoma.	81 sq. miles.	The Algoma Central & Hudson Bay Railway and Lake Superior Paper Co., Limited, jointly, c-o Messrs. Gibson & Gibson, Barristers, Bank of Hamilton Bldg., Toronto, Ont.	Pine timber, 50c. per M. ft. B.M.; including jackpine; spruce, poplar and basswood, $1.00 per M. ft. B.M.; other timber, 75c. per M. ft. B.M.. all in addition to Crown dues; railway ties, 10c. per tie; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; fuelwood, 25c. per cord; cedar posts, 2c. each, all inclusive of Crown dues. *Cedar Poles.*—30 ft. and less in length, 25c; 31 to 40 ft., 50c; 41 to 50 ft., 75c.; 51 ft. and over, $1.00, being Crown dues only.	Pulpwood and Ties.	1421
1923 Jan. 11.	1923 Jan. 26.	Pattullo Township.—N. half and S.E. quarter of N.E. quarter, Sec. 22.—Dist. of Rainy River.	½ sq. mile.	A. F. Cameron, Stratton P.O., Ontario.	Pine, $6.00 per M. ft. B.M.; spruce, etc., 50c. per M. ft. B.M.; other timber, $1.50 per M. ft. B.M.; railway ties, 5c. per tie; spruce pulpwood, $1.00 per cord; other pulpwood, 25c. per cord; fuelwood, 10c. per cord, all in addition to Crown dues.	General Logging.	13941
1922 Dec. 29	1923 Jan. 31.	Westbrook Township. — S. half (and that portion of land lying between the south boundary of the said township and the north boundary line of Timber Berth H. G. Onaping).—Dist. of Sudbury.	25½ sq. miles	Hope Lumber Co. Limited, Thessalon, Ont.	Red and white pine, $13.27 per M. ft. B.M.; railway ties, 25c. per tie, in addition to Crown dues.	Sawlogs.	19759

Appendix No. 43—Continued

Timber areas disposed of from 1st November, 1922, to 31st October, 1923.

Date offered.	Date sold.	Locality.	Area.	To whom sold.	Price paid.	Proposition.	File No.
1923 Jan. 12.	1923 Feb. 2.	Chesley Township Additional.—Lots 1, 2, 3, 4, 5 and 6, Con. 1.—Dist. of Algoma.	3 sq. miles.	Hope Lumber Co. Limited, Thessalon, Ont.	Pine, $10.26 per M. ft. B.M.; maple timber, 50c. per M. ft. B.M.; spruce, poplar and basswood, $3.00 per M. ft. B.M.; other timber, $2.50 per M. ft. B.M.; railway ties, 25c. per tie; spruce pulpwood, 80c. per cord; other pulpwood, 50c. per cord; soft cordwood, 10c. per cord; hard cordwood, 25c. per cord; cedar posts, 2c. per post, all in addition to Crown dues. *Cedar Poles.*—30 ft. and less in length, 25c.; 31 ft. to 40 ft., 50c.; 41 ft. to 50 ft., $1.00; 51 ft. and over, $1.50, all in addition to Crown dues.	Sawlogs.	105.A.
1923 Feb. 6.	1923 Feb. 16.	Area between mileage 115½ and 116½ on the Lake Superior Division of the Canadian N tional Railway in the vicinity of Petry Sta ion.—Dist. of Thunder Bay.	2 sq. miles.	J. E. Cook, Fort William, Ontario.	Spruce pulpwood, $1.35 per cord; other pulpwood, $1.00 per cord, in addition to Crown dues.	Pulpwood.	9391.A.
192 Jan. 26.	1923 Feb. 16.	Cane Township.—Lot N. half 7, Con. 1.—Dist. of Temiskaming.	½ sq. mile.	Donald Duff, Village of Cane, Ontario.	Pine, $1.75 per M. ft. B.M.; spruce and poplar, $1.00 per M. ft. B.M.; other timber, $1.00 per M. ft. B.M.; railway ties, 20c. per tie; spruce pulpwood, 10c. per cord; other pulpwood, 10c. per cord; fuelwood, 10c. per cord, all in addition to Crown dues.	Sawlogs.	18645
1923 Jan. 23.	1923 Feb. 13.	Sterling Township.—Lot W. half 11, Con. 6.—Dist. of Thunder Bay.	½ sq. mile.	Russell Timber Co., Limited, Port Arthur, Ont.	Spruce, $10.03 per M. ft. B.M.; spruce pulpwood, $2.71½ per cord; fuelwood, 51½c. per cord, all in addition to Crown dues.	Pulpwood.	29845
1923 Feb. 6.	1923 Feb. 27.	Area situate between Porter Inlet and the north-east arm of Red Gut Bay, adjoining the Rainy Lake Pulp Limit. —Dist. of Rainy River.	0.15 sq. miles.	Border Lumber Co., Limited, Fort Frances, Ont	Pine, $8.75 per M. ft. B.M.; railway ties, 8c. per tie, in addition to Crown dues.	Sawlogs.	549

1923 Jan. 12.	1923 Feb. 2.	Bedford Island, in the North Channel of Lake Huron.—Dist. of Manitoulin.	3½ sq. miles.	W. S. L. Wright, Gore Bay, Ont.	Red and white pine, $10.50 per M. ft. B.M.; jackpine, $15.00 per M. ft. B.M.; spruce, $8.50 per M. ft. B.M.; basswood, $15.00 per M. ft. B.M.; poplar, $4.00 per M. ft. B.M.; red oak, $12.50 per M. ft. B.M.; other timber, $6.00 per M. ft. B.M.; cedar ties, 5c. per tie; spruce pulpwood, $1.00 per cord; other pulpwood, 65c. per cord; fuelwood, 50c. per cord; cedar posts, 1c. each. *Cedar Poles.*—30 ft. and less in length, 75c.; 31 to 40 ft., $1.50; 41 to 50 ft., $2.50; 51 ft. and over, $4.50, all in addition to Crown dues.	General Logging.	10224
1923 May 2.	1923 June 1.	Temagami Forest Reserve. Dist. of Temiskaming.	.....	Wm. Milne & Sons North Bay, Ont.	A lump sum of $5,250.00 for blown-down timber, estimated at 217,425 ft. B.M.	Sawlogs.	44867
1923 May 2.	1923 June 11.	Berth I. E., Mississaga Forest Reserve.—Dist. of Algoma.	36 sq. miles.	J. J. McFadden, Limited, Spragge, Ont.	Red and white pine, $6.00 per M. ft. B.M.; jackpine, $2.00 per M. ft. B.M.; spruce, poplar and basswood, $2.00 per M. ft. B.M.; other timber, $2.00 per M. ft. B.M.; railway ties, 10c. per tie; spruce pulpwood, 75c. per cord; other pulpwood, 50c. per cord; cedar posts, 5c. each, all in addition to Crown dues. *Cedar Poles.*—30 ft. and less in length, 25c.; 31 ft. to 40 ft., 50c.; 41 ft. to 50 ft., 75c.; 51 ft. and over, $1.00, all in addition to Crown dues	Sawlogs.	47135
1923 May 10.	1923 June 15.	Barr Township.—(Part) being all the portion of the township lying south and west of the Montreal River.—Temagami Forest Reserve.—Dist. of Temiskaming.	11⅓ sq. miles	Grant & Dunn, Latchford, Ont.	Red and white pine, $13.03 per M. ft. B.M., in addition to Crown dues.	Sawlogs.	21051
1923 May 10	1923 June 15.	Kittson Township.— (Part) being the north-east portion—Temagami Forest Reserve. —Dist. of Temiskaming.	4½ sq. miles	Grant & Dunn, Latchford, Ont.	Red and white pine, $13.03 per M. ft. B.M.; jackpine, $10.25 per M. ft. B.M.; spruce, $10.25 per M. ft. B.M.; poplar and basswood, $6.00 per M. ft. B.M.; other timber, $5.75 per M. ft. B.M.; railway ties, 15c. per tie; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; cedar posts, 3c. each, all in addition to Crown dues. *Cedar Poles.*—30 ft. and less in length, 25c.; 31 ft. to 40 ft., 30c.; 41 ft. to 50 ft., 50c.; 51 ft. and over, 75c., all in addition to Crown dues.	Sawlogs.	21051

Appendix No. 43—Continued

Timber areas disposed of from 1st November, 1922, to 31st October, 1923

Date offered	Date sold.	Locality.	Area.	To whom sold.	Price paid.	Proposition.	File No.
1923 May 17.	1923 June 18.	Township 32.—South half.—Dist. of Sudbury.	18 sq. miles.	Austin & Nicholson, Limited, Chapleau, Ont.	Red and white pine, $4.75 per M. ft. B.M.; jackpine, $1.25 per M. ft. B.M.; railway ties, 9c. each, all in addition to Crown dues.	Ties.	332 (V.2)
1923 May 17.	1923 June 18.	Hill Township. — Dist. of Sudbury.	18 sq. miles	Austin & Nicholson, Limited, Chapleau, Ont.	Red and white pine, $4.75 per M. ft. B.M.; jackpine, $1.25 per M. ft. B.M.; railway ties, 9c. each, all in addition to Crown dues.	Ties.	332 (V.2)
1923 June 9.	1923 June 25.	Waters of Good Lake at Richan and Old Mill site of the Rock Lake Lumber Company.	.....	Paradis & F. Jarvinen, Quibell, Ont.	Jackpine logs, $2.50 per M. ft. B.M.; spruce logs, $2.00 per M. ft. B.M.; jackpine boom timber, $2.50 per M. ft. B.M.; spruce boom timber, $2.00 per M. ft. B.M.	Sawlogs.	8716
1923 April 16.	1923 June 22.	The Trout-Chapleau Watershed Pulp and Timber Limit.—Dist. of Sudbury and Algoma.	1,049 sq. mls.	Continental Wood Products Co., Ltd., Elsas, Ont.	White pine, $6.26 per M. ft. B.M.; red pine, $6.10 per M. ft. B.M.; jackpine, $2.65 per M. ft. B.M.; spruce, $5.17 per M. ft. B.M.; spruce pulpwood, 50c. pre cord; other pulpwood, 30c. per cord; fuelwood, 5c. per cord; railway ties, 6c. per tie; cedar posts, 3c. each, all in addition to Crown dues. *Cedar Poles.*—30 ft. and less in length, 5c.; 31 ft. to 40 ft., 10c.; 41 ft. to 50 ft., 15c.; 51 ft. and over, 20c., all in addition to Crown dues.	Kraft Pulp	46370
1923 May 5.	1923 June 2.	Blocks 5-A and 6-A on Little Turtle River. — Dist. of Rainy River.	15½ sq. miles	Fort Frances Pulp and Paper Co., Limited, Fort Frances, Ont.	Pine, $2.50 per M. ft. B.M.; spruce, poplar and basswood, $2.00 per M. ft. B.M.; other timber, $1.50 per M. ft. B.M.; railway ties, 10c. each; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; fuelwood, 25c. per cord, being Crown dues only in each case.	Pulpwood.	18648
1923 July 26.	1923 Aug. 15.	Harvey Township.—County of Peterborough.—East half of Lot 31, Con. 18.	½ sq. mile.	The John Carew Lumber Co., Ltd.	Pine, $10.00 per M. ft. B.M.; maple, $4.00 per M. ft. B.M.; birch, $4.00 per M. ft. B.M.; spruce, poplar and basswood, $5.00 per M. ft. B.M.; other timber, $5.50 per M. ft. B.M.; hardwood, 30c. per cord; softwood, 25c. per cord, all in addition to Crown dues.	Sawlogs.	20417

1923 Aug. 18.	1923 Sept. 10.	Area in the vicinity of Onion Lake, north of the Township of McGregor.—Dist. of Thunder Bay.	13½ sq. miles	E. E. Johnson, Pigeon River Lumber Co., Ltd., Port Arthur, Ont.	Pine, $7.00 per M. ft. B.M.; spruce, $5.00 per M. ft. B.M.; other timber, $2.50 per M. ft. B.M.; spruce pulpwood, 85c. per cord; other pulpwood, 40c. per cord; railway ties, 6c. per tie; fuelwood, 10c. per cord, all in addition to Crown dues.	Pulpwood.	16064
1923 Aug. 18.	1923 Sept. 10.	Berth G.B. 1.—Situate between West Clearwater Lake and Trout Lake.—Dist. of Rainy River.	9 sq. miles.	Shevlin Clarke Co., Limited, Fort Frances, Ont.	Red and white pine, 55c. per M. ft. B.M., in addition to Crown dues; jackpine, $2.50 per M. ft. B.M.; spruce, $2.00 per M. ft. B.M. spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; fuelwood, 25c. per cord, being Crown dues only in each case.	Sawlogs.	49990
1923 Aug. 20.	1923 Sept. 15.	Part of Berth 50 and G.B. 2.—Quetico Forest Reserve.—Dist. of Rainy River.	19½ sq. miles	Shevlin Clarke Co., Limited, Fort Frances, Ont.	*Part Berth 50.—Green Timber.*—Red and white pine, $6.10 per M. ft. B.M., in addition to Crown dues; jackpine, $2.50 per M. ft. B.M., being Crown dues only; spruce logs, $4.10 per M. ft. B.M., in addition to Crown dues; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; fuelwood, 25c. per cord, being Crown dues only. *Part Berth 50.—Burned Timber.*—Red and white pine, $1.00 per M. ft. B.M., in addition to Crown dues; jackpine, $2.50 per M. ft. B.M.; spruce logs, $2.00 per M. ft. B.M.; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord, being Crown dues only. *G.B. 2.—Green and Burned Timber.*—Red and white pine, $2.50 per M. ft. B.M.; jackpine, $2.50 per M. ft. B.M.; spruce logs, $2.00 per M. ft. B.M.; spruce pulpwood, 80c. per cord; other cordwood, 40c. per cord, being Crown dues only.	Sawlogs.	49989
1923 Sept. 6.	1923 Oct. 1.	Southern portion of Timber Berth "K," lying north of what is known as Timber Berth G.B. 1, in the vicinity of Clearwater Lake, south of Ignace.—Dist. of Kenora.	29 sq. miles	Shevlin Clarke Co., Limited, Fort Frances, Ont.	Red and white pine, $2.50 per M. ft. B.M.; jackpine, $2.50 per M. ft. B.M.; spruce, $2.00 per M. ft. B.M.; spruce pulpwood, 80c. per cord; other pulpwood, 40c. per cord; railway ties, 10c. each; wood, 25c. per cord; cedar posts, 2c. each, being Crown dues only in each case. *Cedar Poles.*—30 ft. and less in length, 25c.; 31 ft. to 40 ft., 50c.; 41 ft. to 50 ft., 75c.; 51 ft. and over, $1.00, being Crown dues only in each case.	Sawlogs.	50155

Appendix No. 43—Continued

Timber areas disposed of from 1st November, 1922, to 31st October, 1923

Date offered.	Date sold.	Locality.	Area.	To whom sold.	Price paid.	Proposition.	File No.
1923 Sept. 14.	1923 Oct. 8.	Irish Township. — Dist. of Algoma.	81 sq. miles.	Muir & Kirkpatrick, Bank of Hamilton Bldg., Toronto, Ont.	Red and white pine, $3.50 per M. ft. B.M.; jackpine, $1.00 per M. ft. B.M.; spruce, 50c. per M. ft. B.M., all in addition to Crown dues; poplar, $2.00 per M. ft. B.M.; other woods, $1.50, being Crown dues only: jackpine ties, 10c. each; spruce pulpwood, 20c. per cord; other pulpwood, 20c. per cord, all in addition to Crown dues.	General Logging	37700
1923 Aug. 24.	1923 Sept. 15.	North portion of the Township of Cassels and an area north thereof, and a small portion of the Township of Strathy in the Temagami Forest Reserve.—Dist. of Temiskaming.	25½ sq. miles	A. B. Gordon & Co., Limited, North Bay, Ont.	Red and white pine, $14.00 per M. ft. B.M.; spruce, $7.00 per M. ft. B.M.; basswood, $8.00 per M. ft. B.M.; poplar, $3.00 per M. ft. B.M.; other timber, $2.00 per M. ft. B.M.; railway ties, 30c. each; spruce pulpwood, $2.00 per cord; other pulpwood, $1.00 per cord; cedar posts, 5c. each, all in addition to Crown dues. *Cedar Poles.*—30 ft. and less in length, $1.00; 31 ft. to 40 ft., $1.25; 41 ft. to 50 ft., $2.00; 51 ft. and over, $4.00, all in addition to Crown dues.	Sawlogs.	50154
1923 Sept. 28.	1923 Oct. 19.	McCann Township.—Lots 1 and 2, Con. 1; Lots south half 1 and south half 2, Con. 2.—Dist. of Temiskaming.	2 sq. miles.	R. S. Potter, Matheson, Ont.	Jackpine, $1.00 per M. ft. B.M.; spruce, poplar and basswood, $2.00 per M. ft. B.M.; other timber, $1.50 per M. ft. B.M.; railway ties, 5c. each; spruce pulpwood, 80c. per cord; other pulpwood, 60c. per cord; fuelwood, 25c. per cord, all in addition to Crown dues.	Sawlogs.	44718
1923 Oct. 11.	1923 Oct. 29.	Bennett Township.—Lots 5, 6, 7, 8 and 9, Con. 2, also an area containing 2 square miles situated north of Cedar Lake and Willow Creek, and lying immediately west of the west boundary of Bennett Township.—Dist. of Rainy River.	4½ sq. miles.	W. J. Thompson, Emo, Ontario.	White and Norway pine, $5.50 per M. ft. B.M.; jackpine, $3.50 per M. ft. B.M.; spruce, $2.00 per M. ft. B.M., all in addition to Crown dues; poplar, $2.00 per M. ft. B.M.; being Crown dues only; pulpwood, 40c. per cord, in addition to Crown dues; fuelwood, 25c. per cord, being Crown dues only.	Sawlogs.	11639

1923 Oct. 4.	1923 Oct 29.	Area in the vicinity of Valora Station, on the Canadian National Railway, lying between Mile Posts 149 and 153, north and east of the track and designated as "Limit F."—Dist. of Kenora.	12 sq. miles.	J. B. Hardy, Fort William, Ont	Red and white pine, $4.10 per M. ft. B.M.; poplar and basswood, $3.25 per M. ft. B.M.; other timber, $1.15 per M. ft. B.M.; railway ties, 15½c. each; spruce pulpwood, $1.40 per cord; other wood suitable for pulp, 80c. per cord; fuelwood, 50c. per cord, in addition to Crown dues.	Pulpwood and Ties.	24745
1923 Oct. 9.	1923 Oct. 30.	Boulter Township.—Lots 16 to 22 inclusive, Cons. 12, 13, and 14.—Dist. of Nipissing.	3½ sq. miles.	Joseph Baechler, Wasing, Ontario.	Pine, $12.50 per M. ft. B.M.; spruce, poplar and basswood, $2.50 per M. ft. B.M.; hemlock, $2.00 per M. ft. B.M.; birch, etc., $3.50 per M. ft. B.M.; railway ties, 40c. per tie; spruce pulpwood, 80c. per cord; other pulpwood, 60c. per cord; fuelwood (soft), 15c. per cord; fuelwood (hard), 25c. per cord, all in addition to Crown dues. *Cedar Poles.*—30 ft. and less in length, 25c.; 31 ft. to 40 ft., 50c.; 41 ft. to 50 ft., 75c.; 51 ft. and over, over, $1.00, all in addition to Crown dues.	General Logging.	177

Appendix No. 43—Continued

Timber Areas disposed of from 1st May, 1923, to 31st October, 1923.

When Granted.	Locality.	Area.	To Whom Granted.	Price Paid.	Proposition.	File No.
1923 May 1.	Areas in the vicinity of Snake Bay and Red Cliff Bay, Lake of the Woods.—Dist. of Kenora.	13 sq. miles.	Lake of the Woods Milling Co., Limited Keewatin, Ont.	Poplar, 80c. per cord of 100 cubic feet.	Stave Bolts.	33882
1923 June 1.	Part of Canisbay Township. —Algonquin Park.	2 sq. miles.	George Jamieson, Kinburn, Ontario.	Pine, cedar, etc., $1.50 per M. ft. B.M.; pulpwood, 50c. per cord; ties, 10c. each; cordwood, 25c. per cord, all inclusive of dues	General Logging.	30351
By Order-in-Council dated 13th Sept., 1923, Approving Agreement dated 15th May, 1923.	Districts of Algoma and Sudbury.	3,066 sq. mls.	Spanish River Pulp and Paper Mills, Limited, Sault Ste. Marie, Ontario.	Spruce pulpwood, 50c. per cord; other classes of pulpwood, 30c. per cord, both in addition to Crown dues.	Pulpwood.	2159
Exchange of Timber on Limit in the Township of Carling, by Order-in-Council dated 4th Oct., 1923.	On Ramsay, Bisco and Cat Bays, near Biscotasing.—Dist. of Sudbury.	19 sq. miles.	Standard Bank of of Canada, for Pratt & Shanacy, Midland, Ont.	Any pine timber taken out in excess of 325,000 ft. B.M. to be paid for at $6.50 per M. ft. B.M.	General Logging.	1128

Appendix No. 44.

THIS AGREEMENT made in triplicate this fifteenth day of May, 1923.

BETWEEN

HIS MAJESTY THE KING, represented by the Honourable the Minister of Lands and Forests for the Province of Ontario, hereinafter called "The Crown,"

OF THE FIRST PART

—and—

THE SPANISH RIVER PULP AND PAPER MILLS, LIMITED, a Company organized and existing under the laws of the Province of Ontario, hereinafter called "The Company,"

OF THE SECOND PART.

WHEREAS the Company was organized by Letters Patent of the Province of Ontario, with an authorized capital of Twenty Million Dollars ($20,000,000.00) divided into Two Hundred Thousand (200,000) shares of the par value of One Hundred Dollars ($100.00) each, of which One Hundred Thousand (100,000) are Preference Shares and One Hundred Thousand (100,000) are Common Shares, and

WHEREAS the Company is the holder and owner of all of the capital stock of the Lake Superior Paper Company, Limited, a company duly incorporated under the laws of the Dominion of Canada, and operating a pulp and paper mill at the City of Sault Ste. Marie, in the District of Algoma, in the Province of Ontario, and

WHEREAS the Company has operated continuously for a number of years, pulp and paper mills at the town of Espanola in the District of Sudbury, in the Province of Ontario, and at the Town of Sturgeon Falls in the District of Nipissing, and

WHEREAS at the three said mills of the Company the Company has a daily output of 700 tons of newsprint, 700 tons of groundwood, 290 tons of sulphite pulp, and 50 tons of board or wrapping paper, and

WHEREAS the Company has expended in the construction and operation of its three said mills large sums of money, and has represented to the Crown that it has an insufficient supply of pulpwood to support its said operations, and

WHEREAS it is in the public interest that the said mills shall be assured of an adequate supply of pulpwood in order to guarantee the continuous operation of its mills, thus insuring the employment of a large number of workmen throughout each year, and

WHEREAS in order to assure the Company of an adequate supply of pulpwood for its mills the Crown, represented by a former Minister of Lands and Forests, set aside in September, 1919, an area of ungranted lands of the Crown and indicated his intention to grant to the Company the right to cut pulpwood over an area the extent and location of which was to be determined later, and

WHEREAS in consideration of the setting aside of such area the Company has expended large sums of monies in addition to and extensions of its plants, and

WHEREAS a Government cruise has been made and an estimate submitted and one-half of the cost of such work is chargeable to and payable by the Company, and

WHEREAS this Agreement has been entered into in fulfilment of the intention of such former Minister:

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the mutual covenants, promises and agreements hereinafter contained, it is hereby agreed as follows:—

1. In consideration of the premises of the contracts and agreements entered into on the part of the Company, the Crown, for the rates hereinafter set forth and provided and subject to the terms, conditions and regulations as to locality and manner of cutting, measuring, driving and removing same as may from time to time be imposed by the Minister, and subject also as hereinafter set forth and contained, will and doth grant to the Company for a period of twenty-one years from the date hereof

(*a*) The right to cut and remove all the timber suitable for pulpwood except Red and White Pine and also except all Jack Pine twelve inches and over in diameter measured inside the bark eighteen inches from the ground, to supply the said mills or extensions thereof or additions thereto in or upon the area described as follows:—

> The Townships of Walls, Marjorie, Legge, Hook, Coderre, Stefansson, Lerwick and Kirkwall, in the *District of Algoma, containing 647 square miles more or less;*
>
> and
>
> the east one-half of the Township of Leeson, the Townships of Baltic, Barclay, Calais, Lloyd, Oates, Brackin, Missinabi, Admiral, Busby, East one-half of Township of Abbey, Townships of Clifton, Brutus, Muskego, Chaplain, Manning, West one-half of Township of Carty, Township of Keith, North one-half of Township of Ramsden, Townships of Mageau, Murdock, West one-half of Township of Evans, the unsurveyed area north of the Townships of Newton and Dale and south of the Townships of Ivanhoe and Keith, Township of Regan, East one-half of Township of Marshall, Township of Sandy, South one-half of Township No. 33, unsurveyed area east of the Township of McOwen, Townships of Chapleau, Marion, unsurveyed area east of Genoa, North one-half of Township of Tooms, North one-half of Township of Greenlaw, North one-half of Township of Cunningham, Townships of Garnet, Benton, Mallard, Eric, Somme, Osway, Potier, Neville, and Chester, in the *District of Sudbury, containing 1,598 square miles more or less.*

(*b*) The right to cut and remove all Spruce and Balsam to supply the said mills or extensions thereof or additions thereto in or upon that area, described as follows:—

> The Townships of Bonar, Lipsett, Copperfield, Sadler and Racine, in the District of Sudbury.

(*c*) The right to cut and remove all the timber suitable for pulpwood except the Red and White Pine and Jack Pine, to supply said mills or extensions thereof or additions thereto in or upon the area, described as follows:—

> East one-half of Township of Addison, Township of Hill, West one-half of Township of Marshall, North one-half of Township No. 33, South one-half of Township No. 32, in the District of Sudbury, containing 108 square miles, more or less, and the Townships of Amik, Abigo, Hayward, Conking, Nobotik and Makawa, the unsurveyed area east

of the Township of Abigo, less Indian Reserve, in the District of Algoma, containing 405 square miles, more or less, the total area of the herein mentioned lands being 3,066 square miles, more or less.

2. The Company, for the right to cut the pulpwood on the said area, as above described, shall pay such rates as shall be fixed from time to time by the Lieutenant-Governor in Council, but in no case shall the Crown dues be fixed at higher figures than the price at which the general public shall be permitted to cut on other portions of the Crown domain, or than others similarly situated shall be permitted to cut.

3. It is distinctly understood that the Company obtains the right to cut the timber only, and has no right to the soil or use thereof, except as may be necessary for cutting and removing the wood and timber as aforesaid, subject to such terms, conditions and regulations as to the cutting, measuring, removing and driving of the same as may from time to time be imposed by the Minister.

4. The wood and timber shall be cut upon such portions of said territory, and in such manner as the Minister may from time to time direct, and such precautions shall be taken and means employed to prevent injury or destruction by fire on said territory as said Minister may require, including payments of such annual charge for fire protection, as may from time to time be fixed by the Lieutenant-Governor in Council.

5. All pulpwood cut on the said territory shall be used for the supply of, and shall be manufactured at, the said mills or extensions thereof or additions thereto.

6. Pulpwood taken out in 4-foot or 8-foot lengths shall be measured, returned and paid for on the basis of 128 cubic feet to each stacked cord. Pulpwood taken out in lengths above 8 feet shall be measured in the log on the cubic basis and each 100 cubic feet shall constitute a cord.

7. All slash made about camps, dumps, along tote roads, railroads, or at any other points which might constitute a serious fire menace, shall be disposed of as directed by an officer of the Department.

8. In order to reduce possible difficulties arising from dual operations on the within mentioned area, no Jack Pine 12 inches and over in diameter measured inside the bark 18 inches from the ground will be sold by the Minister until the Company has been notified in writing of the proposed sale.

9. The Crown does not guarantee any particular quantity of wood or timber nor undertake to do more than grant the right to cut such quantities of wood or timber as may be on said area, subject to the reservations and conditions hereinbefore provided.

10. Proper sworn returns of wood and timber cut each season shall be made by the Company to the Crown, in conformity with the Crown Timber Act and regulations thereunder, and payment of dues upon all the wood and timber cut by the Company, shall be made by the Company to the Crown forthwith upon the rendering from time to time by the Crown to the Company of an account hereof; and in addition to all other remedies it may have therefor, the Crown shall have all the rights and powers in respect of the enforcement of such payments and of any interest charges thereon as are now or hereafter may be provided in the case of the dues on timber cut under timber license.

11. The Minister shall have the right to inspect the timber operations on the said territory at any time he may deem it advisable or in the public interest; and if upon inspection it appears, and the Minister so decides, that the said timber operations are carried on in such a way that any merchantable or valuable timber that should be removed is being left or destroyed, the Minister shall

have the right to estimate the said timber so remaining uncut or being destroyed, and charge the same to the Company at, and the Company shall pay therefor, the same rate of dues as if the same had been actually removed by the said Company.

12. The cutting and removing of timber on said territory or any part thereof shall not be deemed to have been completed until it has been examined by an officer of the Crown nor until such operation shall have been declared satisfactory by the Minister.

13. The Company shall not, at any time or in any place, deposit, empty, run or turn into any river, stream, or other waters whatsoever, any refuse, sawdust, chemicals, or matter of any kind, which shall be injurious to fish life, or have the effect of destroying, harming or driving away the fish in such river, stream or water.

14. All water powers and privileges on said territory, and the right of the Crown to raise, hold, lower and maintain the waters on the rivers, streams and lake in said territory at such height and in such conditions as may be found necessary and expedient for the development of such water powers, are reserved to the Crown.

15. The Crown shall retain the right to sell, lease, locate or otherwise dispose of any lands included in the said territory on the same terms and conditions for settlement, mining or other purposes as ordinary Crown lands situated elsewhere, and this agreement is not to impede or retard settlement, or mining operations, and nothing herein contained shall limit or affect the right of the Crown or its Ministers to sell, lease, locate, or otherwise dispose of lands in the aforesaid territory for settlement, mining or other purposes.

16. Nothing herein contained or to be done hereunder or by virtue hereof, shall entitle the Company to a monopoly in the use of any rivers, streams, or lakes or tributaries thereof, in the said territory, but the same shall be and continue open for the use of the public in accordance with the law in that behalf, and in the event of the works of the Company in any way interfering with the driving of logs or timber down the said rivers, streams or lakes or tributaries thereof, the Minister, as well as such other lawful authority as may be constituted therefor, shall have full power to determine from time to time the provisions necessary to overcome such interference, and thereupon the said Company, as and when directed, will make provisions accordingly.

17. It is distinctly understood and agreed that the Company shall not cut or remove any timber from any territory or area covered by this agreement while under license or permit from the Crown, except upon the written consent of the Minister.

18. In the event of failure on the part of the Company to comply with any of the terms, requirements, provisions or conditions contained herein, the Minister may revoke the right, license or permit to cut the said forest products, and upon the said revocation all rights of the Company under the agreement shall be and become *ipso facto* null and void, provided that thirty days' notice in writing of intention to revoke the said right, license or permit shall be given by registered letter addressed to the Company at Sault Ste. Marie, Ont.

19. The Minister shall have the power to waive the right of revocation caused by any failure on the part of the Company herein provided for.

20. Upon all dues of all kinds on the pulpwood and timber cut under this agreement prior to the first day of May in any year during the currency of this agreement remaining unpaid on the thirtieth day of September next ensuing thereafter, the Company, without prejudice to the power of the Crown to enforce

the payment of such dues at any time the Minister may think proper, shall pay to the Crown interest at the rate of six per cent. (6%) per annum from said thirtieth day of September, and upon all of such dues remaining unpaid on the thirty-first day of October then next ensuing, the Company shall pay interest at the rate of one per cent. (1%) per month from said thirty-first day of October until the same is fully paid.

21. The word "Minister" shall mean Minister of Lands and Forests of the Province of Ontario.

22. This agreement shall be binding upon and enure to the benefit of the Company, its successors and assigns; provided, however, that this agreement and the terms created shall not be assigned or transferred without the written consent of the Minister, endorsed on said assignment or transfer.

23. The said parties for themselves, their successors, heirs and assigns, respectively, do hereby covenant and agree to the full performance on their part, respectively, of everything herein stipulated to be done.

IN WITNESS WHEREOF said Minister of Lands and Forests for the Province of Ontario, and the Company, have hereunto set their hands and seals.

SIGNED, SEALED AND DELIVERED
in the Presence of:

(Sgd.) W. C. CAIN,
As to signature of Minister.

(Sgd.) M. LYNCH,
As to signature of Company.

(SEAL)

(Sgd.) BENIAH BOWMAN,
Minister of Lands and Forests.

(Sgd.) T. GIBSON,
President,
Spanish River Pulp & Paper Mills.

(Sgd.) J. G. GIBSON,
Secretary,
Spanish River Pulp & Paper Mills.

(SEAL)

Appendix No. 45.

COPY OF AGREEMENT.

ABITIBI POWER AND PAPER COMPANY, LIMITED.

ADDITIONAL AREA.

THIS AGREEMENT made in triplicate this Twelfth day of July, 1923.
BETWEEN:—

HIS MAJESTY THE KING, represented by the Honourable the Minister of Lands and Forests for the Province of Ontario, hereinafter called "The Crown,"

OF THE FIRST PART,

—And—

THE ABITIBI POWER AND PAPER COMPANY, LIMITED, a Company organized and existing under the laws of the Province of Ontario, hereinafter called "The Company,"

OF THE SECOND PART.

WHEREAS the Company was organized by Letters Patent of the Dominion of Canada, with an authorized capital of two hundred and fifty thousand shares of no par value, of which ten thousand are Preference Shares and two hundred and forty thousand are Common Shares, and

WHEREAS the Company is the owner and operator of a pulp and paper mill at the Town of Iroquois Falls in the Province of Ontario, and

WHEREAS the Company has operated continuously for a number of years a pulp and paper mill at the said town of Iroquois Falls with a daily output of 400 tons of newsprint paper, and

WHEREAS it is in the public interest that the said mill shall be assured of an adequate supply of pulpwood in order to guarantee its continuous operation and insure the employment of a large number of workmen, and

WHEREAS in order to assure the Company of an adequate supply of pulpwood for its mills the Crown, represented by a former Minister of Lands and Forests, set aside in April, 1919, an area of ungranted lands of the Crown and indicated his intention to grant to the Company the right to cut pulpwood over an area the extent and location of which was to be determined later, and

WHEREAS in consideration of the setting aside of such area the Company has expended large sums of monies in addition to and extensions of its plants;

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the mutual covenants, promises and agreements hereinafter contained, it is hereby agreed as follows:—

1. In consideration of the premises of the contracts and agreements entered into on the part of the Company, the Crown, for the rates hereinafter set forth and provided and subject to the terms, conditions and regulations as to locality and manner of cutting, measuring, driving and removing same as may from time to time be imposed by the Minister and subject also as hereinafter set forth and contained, will and doth grant to the Company for a period of twenty-one years the right to cut and remove all the timber suitable for pulpwood, except Red and White Pine, and Jack Pine twelve inches and upwards eighteen inches from the ground, to supply the said mill or extension thereof or additions thereto in or upon the area described as follows:—

In the District of Cochrane in the Province of Ontario, commencing at the southeasterly angle of the Township of Kennedy; thence easterly along the northerly boundaries of the Townships of Stimson, Sweatman, Findlay, Henley, Pliny, Steele and Scappa, and the production thereof easterly to a point on the Interprovincial Boundary line between the Provinces of Ontario and Quebec; thence northerly along the said Interprovincial Boundary eighteen miles (18 miles) to a point; thence west astronomically twenty-four miles (24 miles) to a point; thence south astronomically twelve miles (12 miles) to a point; thence west astronomically twelve miles (12 miles) to a point; thence north astronomically six miles(6 miles) to a point; thence west astronomically six miles (6 miles) to a point; thence north astronomically fifteen miles (15 miles) to a point; thence east astronomically twelve miles (12 miles) to a point; thence north astronomically nine miles (9 miles) more or less to a point on Speight's base line; thence westerly along said Speight's base line twelve miles (12 miles) to a point; thence north astronomically six miles (6 miles) to a point; thence east astronomically twelve miles (12 miles) to a point; thence north astronomically eighteen miles (18 miles) to a point; thence west astronomically twenty-four miles (24 miles) to a point; thence north astronomically six miles (6 miles) to a point; thence west astronomically twenty-four miles (24 miles) to a point; thence south astronomically twenty-four miles (24 miles) to a point; thence east astronomically twelve miles (12 miles) to a point; thence south astronomically twelve miles (12 miles) to a point; thence east astronomically six miles (6 miles) more or less to the intersection with the production northerly of Ontario Land Surveyor Speight's meridian line run in 1904; thence southerly along said production and along said Speight's line twenty-one miles (21 miles) to a point in the north boundary of the Township of Kennedy; thence easterly along the northerly boundary of the Township of Kennedy six miles (6 miles) more or less to the northeast angle of said Township; thence south along the easterly boundary of the Township of Kennedy nine miles (9 miles) more or less to the point of commencement; containing by admeasurement two thousand four hundred and sixty-six (2,466) square miles, as shown on the map hereto annexed enclosed by heavy black lines and shown in blocks one to seventy both inclusive, and the Townships of Barnet, Thackeray, Tannahill, Dokis, Elliot, Melba, Bisley, Clifford, Ben Nevis and Pontiac, all in the said District of Cochrane.

2. The Company, for the right to cut the pulpwood on the said area, as above described, shall pay such rates as shall be fixed from time to time by the Lieutenant-Governor in Council in periods of five years, but in no case shall the Crown dues so to be fixed be at higher figures than the price at which the general public shall be permitted to cut on other portions of the Crown domain, or than others similarly situated shall be permitted to cut.

3. It is distinctly understood that the Company obtains the right to cut the timber only, and has no right to the soil or use thereof, except as may be necessary for cutting and removing the wood and timber, as aforesaid, subject to such terms, conditions and regulations as to the cutting, measuring, removing and driving of the same, as may from time to time be imposed by the Minister.

4. The wood and timber shall be cut upon such portions of said territory, and in such manner as the Minister may from time to time direct, and such precautions shall be taken and means employed to prevent injury or destruction by fire on said territory as said Minister may require, including payments of such annual charge for fire protection, as may from time to time be fixed by the Lieutenant-Governor in Council.

5. All pulpwood cut on the said territory shall be used for the supply of, and shall be manufactured at, the said mill or extensions thereof or additions thereto.

6. The Crown does not guarantee any particular quantity of wood or timber nor undertake to do more than grant the right to cut such quantities of wood or timber as may be on said area, subject to the reservations and conditions hereinbefore provided.

7. All slash made about camps, dumps, along tote roads, railroads, or at any other points which might constitute a serious fire menace, shall be disposed of as directed by an officer of the Department.

8. Proper sworn returns of wood and timber cut each season shall be made by the Company to the Crown, in conformity with the Crown Timber Act and Regulations thereunder, and payment of dues upon all the wood and timber cut by the Company shall be made by the Company to the Crown forthwith upon the rendering from time to time by the Crown to the Company of an account thereof; and in addition to all other remedies it may have therefor, the Crown shall have all the rights and powers in respect of the enforcement of such payments and of any interest charges thereon as are now or hereafter may be provided in the case of the dues on timber cut under timber license.

9. Pulpwood taken out in 4-foot or 8-foot lengths shall be measured, returned and paid for on the basis of 128 cubic feet to each stacked cord. Pulpwood taken out in lengths above 8 feet shall be measured in the log on the cubic basis and each 100 cubic feet shall constitute a cord.

10. The Minister shall have the right to inspect the timber operations on the said territory at any time he may deem it advisable or in the public interest; and if upon inspection it appears, and the Minister so decides, that the said timber operations are carried on in such a way that any merchantable or valuable timber that should be removed is being left or destroyed, the Minister shall have the right to estimate the said timber so remaining uncut or being destroyed, and charge the same to the Company at, and the Company shall pay therefor, the same rate of dues as if the same had been actually removed by the said Company.

11. The cutting and removing of timber on said territory or any part thereof shall not be deemed to have been completed until it has been examined by an officer of the Crown nor until such operation shall have been declared satisfactory by the Minister.

12. The Company shall not, at any time or in any place, deposit, empty, run or turn into any river, stream, or other waters whatsoever, any refuse, sawdust, chemicals, or matter of any kind, which shall be injurious to fish life, or have the effect of destroying, harming or driving away the fish in such river, stream or water.

13. All water powers and privileges on said territory and the right of the Crown to raise, hold, lower, and maintain the waters on the rivers, streams and lakes in such territory at such height and in such conditions as may be found necessary and expedient for the development of such water powers, are reserved to the Crown.

14. The Crown shall retain the right to sell, lease, locate or otherwise dispose of any lands included in the said territory on the same terms and conditions for settlement, mining, or other purposes as ordinary Crown Lands situated elsewhere, and this agreement is not to impede or retard settlement, or mining operations, and nothing herein contained shall limit or affect the right of the Crown or its Ministers to sell, lease, locate or otherwise dispose of lands in the aforesaid territory for settlement, mining or other purposes.

15. Nothing herein contained or to be done hereunder or by virtue hereof, shall entitle the Company to a monopoly in the use of any rivers, streams, or lakes or tributaries thereof, in the said territory, but the same shall be and continue open for the use of the public in accordance with the law in that behalf, and in the event of the works of the Company in any way interfering with the driving of logs or timber down the said rivers, streams or lakes or tributaries thereof, the Minister, as well as such other lawful authority as may be constituted therefor, shall have full power to determine from time to time the provisions necessary to overcome such interference, and thereupon the said Company, as and when directed, will make provision accordingly.

16. It is distinctly understood and agreed that the Company shall not cut or remove any timber from any territory or area covered by this agreement while under license or permit from the Crown, except upon the written consent of the Minister.

17. Upon all dues of all kinds on the pulpwood and timber cut under this agreement prior to the first day of May in any year during the currency of this agreement remaining unpaid on the thirtieth day of September next ensuing thereafter, the Company, without prejudice to the power of the Crown to enforce the payment of such dues at any time the Minister may think proper, shall pay to the Crown interest at the rate of six per cent. (6%) per annum from said thirtieth day of September, and upon all of such dues remaining unpaid on the thirty-first day of October then next ensuing, the Company shall pay interest at the rate of one per cent. (1%) per month from said thirty-first day of October until the same is fully paid.

18. In the event of failure on the part of the Company to comply with any of the terms, requirements, provisions or conditions contained herein, the Minister may revoke the right, license or permit to cut the said forest products and upon the said revocation all rights of the Company under the agreement shall be and become *ipso facto*, null and void, provided that thirty days' notice in writing of intention to revoke the said right, license or permit shall be given by registered letter addressed to the Company at Iroquois Falls, Ont.

19. The Minister shall have the power to waive the right of the revocation caused by any failure on the part of the Company herein provided for.

20. The word "Minister" shall mean Minister of Lands and Forests of the Province of Ontario.

21. This agreement shall be binding upon and enure to the benefit of the Company, its successors and assigns; provided, however, that this agreement and the term created shall not be assigned or transferred without the written consent of the Minister, endorsed on said assignment or transfer.

22. The said parties, for themselves, their successors, heirs and assigns, respectively, do hereby covenant and agree to the full performance on their part, respectively, of everything herein stipulated to be done.

IN WITNESS WHEREOF said Minister of Lands and Forests for the Province of Ontario, and the Company, have hereunto set their hands and seals.

SIGNED, SEALED AND DELIVERED
In the Presence of:
F. J. NIVEN.

W. H. SMITH.

(SEAL)

BENIAH BOWMAN.

THE ABITIBI POWER AND PAPER COMPANY, LIMITED.
F. H. ANSON, *President.*
L. R. WILSON, *Secretary.*

(SEAL)

Appendix No. 46.

THIS AGREEMENT made in triplicate this Tenth day of July, 1923,

BETWEEN: His Majesty the King, represented by the Honourable the Minister of Lands and Forests of the Province of Ontario, hereinafter called "The Crown,"

OF THE FIRST PART,

—and—

Continental Wood Products Company, Limited, hereinafter called "The Grantee,"

OF THE SECOND PART.

WHEREAS by advertisement, duly published, the Honourable the Minister of Lands and Forests for Ontario called for tenders to be received by him up to and including the twenty-second day of June, 1923, for the right to cut pulpwood and timber on a certain area situated in the watershed of the Trout and Chapleau rivers in the Districts of Sudbury and Algoma, hereinafter more particularly described.

AND WHEREAS on the twenty-second day of June, 1923, the said Minister received from the grantee a tender for the right to cut pulpwood and timber on said area, which said tender has been approved and accepted.

AND WHEREAS the right to cut pulpwood and timber on said area was, by said advertisement for tenders and by the tender of the said grantee, based upon and subject to certain terms, conditions and stipulations.

AND WHEREAS this agreement is entered into for the purpose of ensuring the performance by the grantee of the obligations contained in said tender and acceptance thereof as hereinafter defined, and of securing the grantee the said supply of pulpwood and timber for the purpose of the mill or mills to be established, maintained, conducted and carried on within the said area or at some point in Ontario approved by the Minister.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises it is agreed by and between the grantee and the Crown, as follows:

1. On or before the thirtieth day of December, 1923, the grantee shall have commenced construction work on a Kraft pulp mill in the said area or at some other place in the Province of Ontario approved by the Minister and will thoroughly equip the same so that the expenditure in connection with the erection, equipment, and machinery of said Kraft pulp mill contained in said Kraft pulp mill will be at least One million five hundred thousand dollars ($1,500,000) and shall expend in connection with the erection, equipment and machinery of said Kraft pulp mill as follows: On or before the first day of June, 1924, the sum of Five hundred thousand dollars ($500,000); on or before the first day of January, 1925, a further sum of Five hundred thousand dollars ($500,000); and on or before the first day of June, 1925, a further sum of Five hundred thousand dollars ($500,000), making in all the said sum of One million five hundred thousand dollars ($1,500,000); or on or before which last-mentioned date the grantee shall have said Kraft pulp mill fully equipped and in operation.

2. Upon and after the completion of said Kraft pulp mill, the grantee, during the currency of this agreement, shall operate and continue to operate the said Kraft pulp mill so that the daily output thereof shall, in each and every

year during the currency of this agreement, be not less than seventy-five tons (75) of Kraft pulp and shall cut from said area at least fifty thousand cords (50,000) of pulpwood in each and every year during the currency of this agreement and shall for at least ten months in each and every year during the currency of this agreement employ and keep employed within the said Kraft pulp mill in connection with the operation of the same an average of at least one hundred (100) persons, and the employment of said persons as aforesaid shall form part of the consideration for the price of said pulpwood and timber.

3. Within such time and at such place as the Minister may direct, the grantee shall erect a Kraft paper mill having a capacity of at least fifty (50) tons of paper per day; and, after the erection thereof, shall operate the same continuously during the currency of this agreement so that in each year during the currency of this agreement, the average daily output of the said Kraft paper mill shall not be less than thirty-five (35) tons of Kraft paper.

4. Commencing with the month of January, 1926, the grantee shall, in the month of January of each and every year during the currency of this agreement, deliver to the Minister upon such form as the Minister may direct, statements, verified by the oath of the secretary of the grantee, showing (first) the persons who, during the calendar year ending with the thirty-first day of December then next preceding were employed by the grantee in operating the said Kraft pulp mill; (second) the daily output of the said Kraft pulp mill during the calendar year ending with the thirty-first day of December then next preceding; and in each of said statements shall furnish also such other details in connection with said matters as the Minister may require.

5. The cutting of the said pulpwood and timber may begin as soon as but not before the sum of One million dollars ($1,000,000) shall have been expended on the erection of the said Kraft pulp mill and equipment thereof.

6. In consideration of the bonus hereinafter mentioned, and of the said expenditure, and of the contracts and agreements entered into on the part of the grantee, and subject to such terms, conditions and regulations as to locality and manner of cutting, driving and removing the same as may from time to time be imposed by the Minister, and subject also as hereinafter set forth and contained, the Crown will and doth grant to the grantee the right to cut and remove all the spruce, balsam, banksian or jack pine, poplar and whitewood trees sufficient to supply the said mill or mills to be erected for a period of twenty-one (21) years from the date hereof, and also to remove all red and white pine trees of a diameter of ten (10) inches and upwards at two (2) feet from the ground, and also spruce, banksian or jack pine, too large for pulpwood purposes, from the unlicensed, unsold and unlocated lands of the Crown hereinafter described, namely:—

Being the townships of Lougheed, Davin, Amundsen and Kapuskasing in the District of Algoma, and the townships of Bonar, Shenango, Lemoine, Lincoln, Copperfield, Lipsett, Floranna, Sadler, Alcorn, Paul, Collins, Pattinson and Racine, in the District of Sudbury, having a total area of 1,049 square miles more or less.

Saving, excepting and *reserving* nevertheless to the Crown all the spruce and balsam in the said townships of Bonar, Lipsett, Copperfield, Sadler and Racine, having a total area of 306 square miles, more or less; and upon which said last described area other persons to whom any right has been already given or may hereafter be given to cut and remove timber other than that herein granted to the grantee, may so cut and remove said timber; and saving, excepting and reserving also the right of way of the National Railway; and also

all lands under the waters of all rivers, lakes and streams within the said hereinbefore first described area of 1,094 square miles, more or less, and also all lands heretofore patented, licensed, leased, located, or applied for, in respect of which such proceedings have been taken or shall hereafter be taken as in the opinion of the Minister entitles the applicant or applicants to a lease or patent for such lands, together with the right of the Crown to sell, lease, locate or otherwise dispose of any lands included in the hereinbefore first described area on the same terms and conditions for settlement, mining or other purposes as ordinary Crown lands situated elsewhere; and also the right of the Crown and all other authorities authorized by statute to lay out and construct on any portion of said hereinbefore first described lands a colonization or other road or roads and any road in lieu of or partly deviating from any allowance for a road, without making compensation therefor.

7. The Grantee, as to the right to cut the pulpwood and timber on the said area as above described, shall pay the following bonus on said pulpwood and timber, that is to say:—

White pine, per thousand feet B.M.	$6.26
Red pine, per thousand feet B.M.	6.10
Jack pine, per thousand feet B.M.	2.65
Spruce, per thousand feet B.M.	5.17
Spruce, pulpwood, per cord	.50
All pulpwood other than spruce, per cord	.30
Fuel wood, per cord	.05
Railway ties, per tie	.06
Cedar posts, each	.03
Cedar poles, 30 feet and less in length	.05
Cedar poles, over 30 feet and up to 40 feet	.10
Cedar poles, over 40 feet and up to 50 feet	.15
Cedar poles, over 50 feet	.20

and in addition to said respective bonuses shall pay on each of said classes and descriptions of timber the present rate of Crown dues or such other rates of dues as may from time to time be fixed by the Lieutenant-Governor in Council for such pulpwood and timber respectively.

8. It is distinctly understood that the grantee obtains the right to cut the pulpwood and timber only and has no right to the soil or use thereof except as may be necessary for cutting and removing the pulpwood and timber as aforesaid and subject to such terms, conditions and regulations as to the cutting, measuring, removing and driving of the same as may from time to time be imposed by the Minister.

9. The pulpwood and timber shall be cut upon such portions of said territory and in such manner as the Minister may from time to time direct. All slash made about camps, dumps, along tote-roads, within 300 feet of the right of way of railroads, or at any other point which might constitute a serious fire menace, shall be disposed of in a manner satisfactory to the Minister, and such precautions shall be taken and means employed to prevent injury or destruction by fire on said territory as said Minister may require, including payment of such annual charge for fire protection as from time to time may be fixed by the Lieutenant-Governor in Council.

10. Pulpwood taken out in 4-foot or 8-foot lengths shall be measured, returned and paid for on the basis of 128 cubic feet to each stacked cord. Pulpwood taken out in lengths above eight feet shall be measured in the log on the cubic basis and each 100 cubic feet shall constitute a cord.

11. All pulpwood cut on the said territory shall be used for the supply of and shall be manufactured at the said mills (or extensions thereof or additions thereto approved of by the Lieutenant-Governor in Council). All other timber shall be sold subject to the manufacturing condition, that is to say, it shall be manufactured in the Dominion of Canada.

12. Proper sworn returns of the quantity of pulpwood and other timber cut each season shall be made to the Crown in conformity with The Crown Timber Act and regulations thereunder, and payment of bonus and Crown dues upon all the pulpwood and other timber cut by the grantee, shall be made by the grantee for such pulpwood and timber not later than the first day of October in each year, and in addition to all other remedies it may have therefor, the Crown shall have all the rights and powers in respect of enforcing such payments and the payment of any interest charges thereon, as are now or may hereafter be provided in the case of dues on timber cut under timber license.

13. Upon all bonus and dues of all kinds on the pulpwood and timber cut under this agreement prior to the first day of May in any year during the currency of this agreement remaining unpaid on the thirtieth day of September next ensuing thereafter, the grantee, without prejudice to the power of the Crown to enforce the payment of such bonus and dues at any time the Minister may think proper, shall pay to the Crown interest at the rate of six per cent. (6%) per annum from said thirtieth day of September, and upon all of such bonus and dues remaining unpaid on the thirty-first of October then next ensuing, the grantee shall pay interest at the rate of one per cent. (1%) per month from said thirty-first day of October until the same is fully paid.

14. The Minister shall have the right to inspect the timber operations on the said territory at any time he may deem it advisable or in the public interest, and if upon such inspection it appears to the Minister and the Minister so decides that the said pulpwood or timber operations are carried on in such a way that any merchantable or valuable pulpwood or timber that should be removed is being left or destroyed, the said Minister shall have the right to estimate the pulpwood and timber so remaining uncut or being destroyed and the grantee shall pay therefor the same rates of dues and bonus as if the same had been actually removed by the said the grantee.

15. The cutting and removing of pulpwood and timber in the said area or any part thereof shall not be deemed to have been completed until it has been examined by an officer of the Crown, nor until such operation shall have been declared satisfactory by the said Minister.

16. The grantee shall not at any time or at any place deposit, empty, run or turn into any river, stream or other waters whatsoever, any refuse, sawdust, chemicals or matter of any kind which shall or may be injurious to fish-life or have the effect of destroying, harming or driving away the fish in such river, stream or water.

17. All water powers and privileges on said hereinbefore first described area and the right of the Crown to raise, hold, lower, and maintain the waters on the rivers, streams and lakes in said area at such height and in such conditions as may be found necessary and expedient for the development of such water power, are reserved to the Crown, but the Crown will be prepared to negotiate with the grantee in order to enable the grantee to secure an undeveloped water power to develop for the operation of the mill or mills hereinbefore mentioned.

18. The Crown shall retain the right to sell, lease, locate or otherwise dispose of any lands included in the said hereinbefore first described area on the same terms and conditions for settlement, mining or other purposes as ordinary

Crown lands situated elsewhere, and this agreement is not to impede or retard settlement or mining operations, and nothing herein contained shall limit or affect the right of the Crown or its Ministers to sell, lease, locate or otherwise dispose of lands in the aforesaid hereinbefore first described area for settlement, mining or other purposes.

19. Nothing herein contained or to be done hereunder or by virtue hereof, shall entitle the grantee to a monopoly of any rivers, streams or lakes or tributaries thereof in the said territory, but the same shall be and continue open for the use of the public in accordance with the law in that behalf, and in the event of the works of the grantee in any way interfering with the driving of logs or timber down the said rivers, streams, or lakes, or tributaries thereof. the Minister shall have full power to determine from time to time the provisions necessary to overcome such an interference, and thereupon the said the grantee as and when directed shall make provision accordingly.

20. It is distinctly understood and agreed that nothing herein contained shall, without the consent in writing of the Minister, be deemed to confer any right to cut or remove any timber from any area while under license or permit from the Crown.

21. The sum of fifty thousand dollars ($50,000) deposited by the grantee with its tender for the above area shall remain on deposit until the Kraft pulp mill is erected and in operation as hereinbefore provided to guarantee the due performance by the grantee of the obligations of the grantee under this agreement to erect and operate said Kraft pulp mill, which said deposit shall be forfeited to the Crown in the event of the failure of the grantee to fulfil all or any of said obligations. Any timber cut in the meantime shall be subject to payment of dues and bonus as accounts for same are rendered. After the said pulp mill is erected and in operation the deposit of $50,000 may be applied on account of bonus dues as they accrue, but the regulation dues as mentioned above shall be paid in the usual manner as returns for cutting of wood and timber are received and accounts rendered.

22. The Crown does not guarantee any particular quantity of wood or timber nor undertake to do more than grant the right to cut such quantities of wood or timber of the kind aforesaid as may be on the said area, subject to the reservations and conditions hereinbefore provided.

23. Whenever and as often as it is requested the grantee shall forthwith cut and remove all pulpwood and other timber hereby granted to the grantee from all road allowances heretofore or hereafter laid out in said first described area by the Crown or other authority authorized by statute to lay out or construct roads therein.

24. In the event of failure on the part of the grantee to erect, construct or operate the said Kraft pulp mill and paper mill, or either of them as herein agreed, or in default of the said the grantee keeping said Kraft pulp mill and said paper mill in operation after the erection thereof respectively as herein agreed, or keeping the required number of persons employed as herein agreed, or upon default of compliance with any other of the terms, requirements or conditions as aforesaid, the Crown may revoke the right, license or permit to cut the said pulpwood and timber, and upon said revocation all the rights of the grantee shall be and become *ipso facto* null and void, and all moneys paid as a deposit, or bonus therein, shall be forfeited to the Crown, provided that thirty days notice in writing of intention to revoke the said right license or permit shall be given by registered letter addressed to the grantee at Elsas,

Ontario, before any revocation, in order that the grantee may have an opportunity of being heard should it so desire.

25. The Minister may, by writing signed by the said Minister, waive the right to revocation caused by any failure on the part of the grantee herein provided for.

26. The word "Minister" shall mean Minister of Lands and Forests for the Province of Ontario.

27. This agreement shall be binding upon and enure to the benefit of the grantee, its successors and assigns, provided, however, that this agreement and the terms created shall not be assigned or transferred without the written consent of the Minister.

28. The said parties, for themselves, their heirs and assigns respectively, do hereby covenant and agree to the full performance on their part respectively, of everything stipulated to be done.

IN WITNESS WHEREOF, said Minister of Lands and Forests for the Province of Ontario has hereunto set his hand and seal and the grantee has affixed its corporate seal and the Vice-President and Secretary of the grantee have signed.

Signed, sealed and delivered in the presence of

(Sgd.) F. J. NIVEN.

(Sgd.) BENIAH BOWMAN,
Minister, Dept. Lands and Forests.

(Seal)

(Sgd.) L. E. BLISS,
Vice-President,
Continental Wood Products Co., Ltd.

(Sgd.) E. B. SAGENDORF,
Secretary,
Continental Wood Products Co., Ltd.

LETTER OF TRANSMISSION

To His Honour Henry Cockshutt,

Lieutenant-Governor of the Province of Ontario.

Sir:—I have the honour to transmit to you herewith, for presentation to the Legislative Assembly of the Province of Ontario, the Thirty-Third Annual Report of the Department over which I have the honour to preside.

I have the honour to be, Sir,

Your obedient servant,

Chas. McCrea,
Minister of Mines.

Department of Mines,
Toronto, 1925.

INTRODUCTORY LETTER

To the Honourable Chas. McCrea,

Minister of Mines.

Sir:—

I beg to submit to you herewith the Thirty-third Annual Report of the Department of Mines. The Report comprises seven parts, as follows:—

Contents Vol. XXXIII, 1924.

Part 1.—Statistical Review of Ontario's Mineral Industry in 1923, by W. R. Rogers.

Part 2.—The Porcupine Gold Area (Fourth Report) with Map No. 33a, by A. G. Burrows, together with papers on Mining Methods and Milling Practice, by Geo. E. Cole, E. L. Longmore, C. W. Dowsett and A. Dorfman.

Part 3.—Larder Lake Gold Area, with Map No. 33b, by Percy E. Hopkins; Night Hawk Lake Gold Area, by Percy E. Hopkins; Notes on Gold in McNeil and other townships, by Percy E. Hopkins; Lightning River Gold Area, by Cyril W. Knight; Murphy, Hoyle and Matheson Townships, by Bruce Rose.

Part 4.—Geology of the Upper Part of the English River Valley, with Map No. 33f, by E. L. Bruce; Geology of the Basin of Red Lake, District of Patricia, with Map No. 33e, by E. L. Bruce.

Part 5.—Natural Gas in 1923 and Petroleum in 1923, by R. B. Harkness, Commissioner of Natural Gas.

Part 6.—Groundhog River Area, with Map No. 33g, by E. W. Todd; Geology along an eastward continuation of Niven's 4th Base Line, District of Thunder Bay, by T. L. Gledhill; Meridian and Base Lines south of Lake St. Joseph, by J. P. Johnson.

Part 7.—Mining Accidents in 1923, also Mines of Ontario, by T. F. Sutherland, Chief Inspector of Mines, and Inspectors Geo. E. Cole, Jas. Bartlett, J. G. McMillan and A. R. Webster; Hydro-electric Development for Gold and Silver Mines in Northern Ontario, by A. R. Webster; Distribution of Electric Load at the McIntyre Mine, by A. R. Webster.

I have the honour to be, Sir,

Your Obedient servant,

Thos. W. Gibson,

Deputy Minister of Mines.

Department of Mines,
Toronto, 1925.

PROVINCE OF ONTARIO
DEPARTMENT OF MINES

HON. CHAS. MCCREA, *Minister* THOS. W. GIBSON, *Deputy Minister*

THIRTY-THIRD ANNUAL REPORT

OF THE

ONTARIO DEPARTMENT OF MINES

BEING

VOL. XXXIII, PART I, 1924

Statistical Review
of
Ontario's Mineral Industry in 1923

By W. R. Rogers

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty
1925

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STATISTICAL REVIEW OF ONTARIO'S MINERAL INDUSTRY IN 1923[1]

By W. R. Rogers

The mining industry of any country closely reflects conditions of world trade, and while Canada came through the critical post-war period without suffering the extreme depression so marked in Europe, the depreciated currencies of those countries curtailed Canadian exports, thereby affecting our basic industries. The year under review, 1923, witnessed a distinct improvement in general conditions throughout Canada as indicated by the greater purchasing power of the Canadian dollar. In 1920 the average premium on United States exchange was 12.27 per cent, and in 1923 the Canadian dollar was almost at parity, the average exchange rate being 1.97 per cent. While this decrease caused a reduction in the total money value received by gold producers in Ontario, the working conditions as regards labour costs, general efficiency and the fall in material prices had so improved that the reduction in exchange was no longer a factor.

During 1923 in Ontario, increases in quantity production were noted in almost all the main items recorded in Table I, page 2. In spite of much lower prices obtaining for many commodities in metallic, non-metallic and construction materials, there was a gain of $3,530,889 or 5.15 per cent. over the figures for the previous year. This record is all the more commendable when it is pointed out that due to power shortage there was a decrease in gold output amounting to $443,282, while the prices of construction materials and clay products, which normally account for more than one-quarter of the total value of the production, declined considerably. The total value of the mineral output of Ontario in 1923 amounted to $71,997,343 as against $68,466,454 in 1922.

The gain, as shown in Table II, may be credited almost entirely to the metallic section of the industry. Although important increases occurred in the production of non-metallics, the total gain in value therefrom was much lower than in the metallics. The noteworthy features of the year may be indicated as, first, a serious curtailment in hydro-electric energy thereby affecting the output of gold from Northern Ontario, continued favourable production from the old established silver mines at Cobalt coupled with the output of the newer properties in South Lorrain, and the remarkable recovery observed in the production from the nickel-copper mines. There were increases in the sales of white arsenic, feldspar, natural gas, quartz and salt, to mention just a few of the more important mineral products, while gypsum, talc and petroleum declined appreciably in quantity and value.

During the year the Temiskaming and Northern Ontario Railway Commission commenced the construction of a new 22-mile line running east from the village of Swastika and penetrating to the Kirkland and Larder Lake gold areas, while another branch (17 miles in length) was surveyed from Cobalt to tap the new silver properties of South Lorrain.

Details regarding output and conditions in the several phases of the mining industry are noted under separate headings. In Table I which follows there is shown a summary of Ontario's mineral production in 1923 together with number of wage-earners and wages paid, and Table II shows the comparative values itemized over the last quinquennial period.

[1]This report is an elaboration of Bulletin 51, issued in March, 1924, being a Preliminary Report on the Mineral Production of Ontario in 1923.

TABLE 1.—SUMMARY OF MINERAL STATISTICS OF ONTARIO FOR 1923

Product (Ton = 2,000 lbs.)	Quantity	Value	Employees	Wages
METALLIC:		$		$
Gold ounces	974,118	20,136,287	4,355	6,211,689
Silver "	10,638,162	6,843,364	1,293	1,656,722
Copper in matte (a) short tons	6,844	1,368,840	2,496	3,093,402
Nickel in matte (a) "	10,691	3,207,330		
Iron ore (b) "	7,590	26,452	1	1,080
Iron, pig (c) "	20,739	423,298	448	818,402
Lead, pig lbs.	5,256,623	347,886	120	115,479
Copper "	14,420,244	2,087,227		
Nickel, metallic "	23,237,334	4,687,931	(d) 890	1,239,142
Nickel oxide "	11,520,054	1,677,401		
Platinum metals ounces	15,625	1,418,633		
Bismuth lbs.	18,878	48,139		
Cobalt, metallic and in residues "	228,376	577,054		
Cobalt oxide "	454,772	879,529	(e) 480	475,395
Cobalt, salts; unseparated oxides and residues "	793,549	347,289		
Total		44,076,660	10,083	13,611,311
NON-METALLIC:				
Abrasives tons	1,250	100,000		
Actinolite "	53	583	1	600
Arsenic, white lbs.	5,158,617	582,785	(e)	(e)
Asbestos tons	6	2,600	(f) 60	12,000
Barite "	200	4,180		
Feldspar, crude and ground "	17,199	134,822	163	98,961
Fluorspar "	64	597	1	40
Graphite, crude and refined "	1,068	65,557	31	18,053
Gypsum "	99,958	542,317	162	159,441
Iron pyrites "	25,134	99,716	23	28,400
Mica "	1,980	110,290	65	42,556
Mineral water Imp. gals.	227,030	14,047	15	5,243
Natural gas M. cu. ft.	8,128,413	4,066,244	473	460,863
Petroleum, crude bbls.	159,400	478,149	130	95,032
Quartz and silica brick tons	225,110	510,410	139	180,278
Salt "	197,917	1,674,365	479	508,525
Talc and soapstone "	9,531	125,124	57	36,647
Total		8,511,786	1,799	1,646,639
CONSTRUCTION MATERIALS				
Cement, Portland bbls.	3,296,428	5,855,589	852	1,084,711
Hydrated lime tons	41,727	519,840	542	549,613
Quicklime bush.	4,810,421	1,373,823		
Sand and gravel tons	4,361,886	1,623,317	481	372,800
Sand-lime brick M.	60,080	897,960	205	235,991
Stone, building, trap, granite, etc. tons	2,638,984	2,869,228	963	853,173
Total		13,139,757	3,043	3,096,288
CLAY PRODUCTS				
Brick, common M.	117,390	2,008,614		
Brick, fancy and pressed "	108,399	2,182,531		
Tile, drain "	9,661	283,662	2,463	2,614,807
Tile, building and floor		790,475		
Pottery		78,000		
Sewer pipe		925,858		
Total		6,269,140	2,463	2,614,807
Grand Total		**71,997,343**	**17,388**	**20,969,045**

(a) Copper and nickel in the matte valued at 10 and 15 cents per pound respectively.
(b) Exports and shipments to points other than Ontario blast furnaces. Total shipments of iron ore, 30,451 tons, valued at $113,543.
(c) Production from Ontario ore only. Total output of blast furnaces, 674,428 tons of pig iron, worth $15,995,496.
(d) Employees and wages for nickel-copper refineries.
(e) Employees and wages for silver-cobalt smelters and refineries.
(f) Includes workers on surface construction.

TABLE II.—VALUE OF MINERAL PRODUCTION 1919 TO 1923

Product	1919	1920	1921	1922	1923
METALLIC	$	$	$	$	$
Gold	10,451,709	11,686,043	14,692,357	20,579,569	20,136,287
Silver	12,904,312	10,873,496	5,763,908	7,800,029	6,843,364
Platinum metals	200,000	1,996,535	862,034	924,712	1,418,633
Cobalt (*a*)	868,107	1,603,736	502,370	1,080,873	1,456,583
Nickel (*b*)	11,925,220	15,689,131	4,050,601	7,038,202	9,572,662
Other nickel and cobalt compounds	188,083	16,959	114,258	255,034	347,289
Copper metallic and in matte	3,709,687	3,970,744	1,101,730	2,069,824	3,456,067
Iron ore (*c*)	48,341	60,981	459	25,261	26,452
Pig iron (*d*)	1,200,793	2,204,205	1,588,751	340,730	423,298
Lead (pig)	94,507	179,714	191,113	173,742	347,886
Zinc	.....	.....	.....	2,181	.....
Bismuth	.....	.....	.....	.....	48,139
Total	41,590,759	48,281,553	28,777,581	40,290,157	44,076,660
NON-METALLIC					
Abrasives	.....	27,000	55,965	.....	100,000
Actinolite	1,176	1,160	975	575	583
Arsenic, white	485,360	432,434	233,763	299,940	582,785
Asbestos	.....	.....	.....	.....	2,600
Barite	.....	.....	.....	.....	4,180
Feldspar crude and ground	88,663	268,295	150,457	120,576	134,822
Fluorspar	60,389	67,381	1,744	3,905	597
Graphite, crude and refined	99,841	132,882	63,439	34,124	65,557
Gypsum	278,111	404,162	433,053	621,668	542,317
Iron pyrites	366,422	618,283	101,306	39,763	99,716
Mica	56,199	54,169	28,891	56,480	110,290
Mineral water	19,290	15,059	14,438	10,528	14,047
Natural gas	2,583,324	3,163,500	2,975,502	4,024,767	4,066,244
Peat fuel	1,750	15,600	6,664	14,500	.....
Petroleum, crude	632,789	724,145	559,198	466,587	478,149
Phosphate of lime (apatite)	31	.....	.....	.....	.....
Quartz and silica brick	179,070	366,441	220,806	146,446	510,410
Salt	1,395,368	1,544,867	1,649,626	1,573,657	1,674,365
Talc and soapstone	240,399	306,319	140,390	178,397	125,124
Total	6,488,182	8,141,697	6,636,217	7,591,913	8,511,786
CONSTRUCTION MATERIALS					
Cement, Portland	3,659,720	4,377,814	6,424,356	6,235,370	5,855,589
Hydrated lime	226,455	397,305	381,749	455,980	519,840
Quicklime	1,041,385	1,402,458	962,439	1,311,563	1,373,823
Sand and gravel	501,666	1,390,704	1,496,729	1,816,320	1,623,317
Sand-lime brick	367,815	407,766	534,531	851,007	897,960
Stone, building, trap, granite, etc.	1,230,922	3,944,972	4,167,582	2,969,926	2,869,228
Total	7,028,413	11,921,019	13,967,386	13,640,166	13,139,757
CLAY PRODUCTS					
Brick, common	1,966,711	2,209,265	2,025,643	2,614,120	2,008,614
Brick, fancy and pressed	539,908	809,126	1,241,375	2,179,104	2,182,531
Tile, drain	354,700	359,373	397,104	368,180	283,662
Tile, building and floor	186,592	369,530	421,127	720,101	790,475
Pottery	119,551	127,049	69,984	88,889	78,000
Sewer pipe	609,100	860,811	939,463	973,824	925,858
Total	3,776,562	4,735,154	5,094,696	6,944,218	6,269,140
Grand Total	**58,883,916**	**73,079,522**	**54,564,309**	**68,466,454**	**71,997,343**

(*a*) Cobalt oxide, metallic cobalt, and cobalt content of residues marketed.
(*b*) Nickel in matte, oxide and metallic nickel.
(*c*) Exports and shipments to points other than Ontario blast furnaces.
(*d*) Product from Ontario ore only.

TABLE III.—VALUE OF TOTAL PRODUCTION OF METALS IN ONTARIO

Metal or Product	Production to 31st December, 1922	Production, 1923	Production to 31st December, 1923
	$	$	$
Gold	108,480,011	20,136,287	128,601,086
Silver	222,279,335	6,843,364	229,122,699
Platinum metals	5,283,281	1,418,633	6,701,914
Cobalt, including cobalt oxide	9,973,985	1,456,583	11,430,568
Nickel, including nickel oxide	176,713,696	9,572,662	186,286,358
Other cobalt and nickel compounds	805,111	347,289	1,152,400
Copper	60,799,065	3,456,067	64,255,132
Iron ore	9,436,954	26,452	9,463,406
Pig iron	84,260,396	423,298	84,683,694
Lead	1,149,671	347,886	1,497,557
Zinc ore	94,591	.....	94,591
Molybdenite	209,735	.....	209,735
Bismuth	.....	48,139	48,139
Total	679,485,831	44,076,660	723,547,279

Gold

The production of gold during 1923 in the Province of Ontario declined slightly below the high record attained in the previous year. The figures for 1923 were 974,116 fine ounces valued at $20,136,287 or a decrease of 21,507 fine ounces worth $443,282 or 2.16 per cent. below the production during 1922 when 995,623 fine ounces valued at $20,579,569 were recovered. The above values do not take into account the important amounts received as a premium on the exchange as between Canada and United States. The premiums totalled $208,620.75 in 1922 and amounted to $279,446 in 1923. There were also important quantities of silver recovered with the gold, the values of which are excluded in the above figures.

The production of gold in Ontario has been hindered for the past two or three years by the yearly recurrence of power shortage. In the spring of each year and before the breakup, when the thaws have not reached their maximum, many northern water courses are greatly diminished in volume, with a consequent reduction in the number of horsepower available. While the present power installation under normal conditions can handle the needs of the gold mines, no increase in mining development could be expected. This condition, due to the scanty precipitation in the winter of 1922-23 and a rather late spring, was acute during the early spring. As a result new hydro-electric developments were undertaken in 1923. These are described more completely on page 6 under the sub-heading "Hydro-Electric Power."

The following operators produced gold in 1923:

PRODUCING GOLD MINES, 1923

Name of Company	Name of Mine	Locality	P.O. Address of Manager, etc.
Argonaut Gold, Limited	Argonaut	Gauthier tp	Dane.
Clifton Porcupine Mines, Limited	Clifton Porcupine	Deloro tp	South Porcupine.
Contact Bay Mines, Limited	Contact Bay	Van Horne tp	Dryden.
Croesus Gold Mines, Limited	Croesus	Munro tp	Cobalt.
Dome Mines Company, Limited	Dome and Dome Extension	Porcupine	South Porcupine.
Hollinger Consolidated Gold Mines, Limited	Hollinger	Porcupine	Timmins.
Kirkland Lake Gold Mining Company, Limited	Kirkland Lake	Kirkland Lake	Kirkland Lake.
Kirkland Lake Proprietary (1919), Limited[1]	Burnside	Teck tp	Kirkland Lake.
Lake Shore Mines, Limited	Lake Shore	Kirkland Lake	Kirkland Lake.
McIntyre Porcupine Mines, Limited	McIntyre	Porcupine	Schumacher.
Teck-Hughes Gold Mines, Limited	Teck-Hughes	Kirkland Lake	Kirkland Lake.
Vipond Consolidated Mines, Limited	Vipond	Tisdale tp	Timmins.
Wright-Hargreaves Mines, Limited	Wright-Hargreaves	Kirkland Lake	Kirkland Lake.

[1]The Burnside mine was operated until the end of August by this company, and subsequently by the Tough-Oakes Burnside Gold Mines, Limited, a consolidation of the Tough-Oakes and Burnside mines.

Details of production are given in the table which follows:

TABLE IV.—ONTARIO'S GOLD PRODUCTION, 1923

Source	Ore Milled, tons	Bullion shipped				Total Value Bullion less exchange
		Gold		Silver		
		Fine ounces	Value	Fine ounces	Value	
			$		$	$
PORCUPINE						
Clifton Porcupine		402	8,310	34	21	8,331
Dome	399,800	210,610	4,354,107	31,138	20,037	4,374,144
Hollinger Consolidated	1,366,352	502,680	10,391,324	86,058	55,088	10,446,412
McIntyre	291,390	122,528	2,532,867	28,721	17,262	2,550,129
Vipond	2,623	1,149	23,760	182	116	23,876
J. Huddlestone and P. Clyne		138	2,747	14	9	2,756
Total	2,060,203	837,507	17,313,115	146,147	92,533	17,405,648
KIRKLAND LAKE						
Argonaut	4,818	3,499	72,309	292	203	72,512
Kirkland Lake	45,449	10,747	222,153	1,471	949	223,102
Burnside	1,803	580	11,984	294	190	12,174
Lake Shore	23,203	26,431	546,369	1,918	1,231	547,600
Teck-Hughes	38,314	53,954	1,115,342	4,075	2,621	1,117,963
Wright-Hargreaves	79,242	36,370	751,782	4,968	3,197	754,979
Total	192,829	131,581	2,719,939	13,018	8,391	2,728,330
MISCELLANEOUS						
Contact Bay	915	144	2,947	57	36	2,983
Croesus	518	1,292	26,655	105	66	26,721
Miscellaneous (Royal Mint figures)[2]		20	408	7	5	413
Nickel-Copper refining		3,574	73,223			73,223
Total	1,433	5,030	103,233	169	107	103,340
Grand total	2,254,465	974,118	20,136,287	159,334	101,031	20,237,318

[2]This includes small shipments from Grace mine, Michipicoten; Royal Bank, Kenora, and R. McDonald, Sioux Lookout.

In the following table the total gold output of the Province is given, also that from Porcupine and Kirkland Lake beginning in 1910 and 1913 respectively:

TABLE V.—TOTAL GOLD PRODUCTION OF ONTARIO

Year	Total Production	Porcupine		Kirkland Lake	
	Value $	Value $	Per Cent.	Value $	Per Cent.
1866-1891	190,258*	.....	.....	.....	.....
1892-1909	2,509,492†	.....	.....	.....	.....
1910	68,498	35,539	51.8	.....	.....
1911	42,637	15,437	36.2	.....	.....
1912	2,114,086	1,730,628	81.8	.....	.....
1913	4,558,518	4,294,113	94.1	65,260	1.2
1914	5,544,979	5,206,006	93.8	114,154	2.0
1915	8,501,391	7,462,111	88.6	551,069	6.5
1916	10,339,259	9,391,408	90.8	702,761	6.8
1917	8,698,735	8,229,744	94.5	404,346	4.6
1918	8,502,480	7,767,907	91.4	632,007	7.4
1919	10,451,709	9,941,803	95.1	486,809	4.7
1920	11,686,043	10,597,572	90.7	1,033,478	8.8
1921	14,692,357	13,103,526	89.3	1,524,851	10.4
1922	20,579,569	18,374,658	89.3	2,159,581	10.5
1923	20,136,287	17,313,115	85.9	2,647,630	13.5
Total	128,616,298	113,463,567	88.2	10,394,225	8.8

*Estimated. †Maximum output $424,568 in 1899.

Hydro-Electric Power.—At the end of 1923 there was available or nearing completion in Northern Ontario about 54,770 horsepower developed by 13 plants, 10 of which were owned by three main companies as follows: Great Northern Power Company, Northern Canada Power Company, and Northern Ontario Light and Power Company. These supply Cobalt, Porcupine, and Kirkland Lake, also an electric railway. The Associated Gold Fields, Gowganda Power Company and South Bay Power Company operated three smaller plants, which supplied electrical energy mainly for mining purposes in Gowganda and Larder Lake. Over and above the plants indicated there was 54,000 horsepower installed and in use by the pulp and paper companies, making a total of about 108,770 horsepower. In order to meet the growing demands of mining and other needs the Hollinger mine undertook the development of 20,000 horsepower at Island Falls on the Abitibi river, and the Northern Canada Power Company commenced construction on the Quinze river in Quebec where units to produce 25,000 horsepower are planned. With these additions there will be almost 154,000 horsepower available, ample to meet the needs for a few years at least.

Dividends.—The important period of gold mining in Ontario began with the opening of the Porcupine mines in 1910. Since that time the gold mines have paid out in returns to shareholders a total of $33,641,979.10, details of which are given in Table VI.

TABLE VI.—DIVIDENDS AND BONUSES PAID BY GOLD MINING COMPANIES TO DECEMBER 31, 1923

Name of Company	Date of Incorporation	Authorized Capital	Capital Stock Issued	Par value per share	Total Dividends and Bonuses paid to end of 1922	Dividends and Bonuses paid during 1923		Total Dividends and Bonuses paid to Dec. 31st, 1923	Date when last Dividend or Bonus was paid
						Amount	Rate per cent.		
		$	$	$ c.	$ c.	$ c.		$ c.	
*Dome Mines Company, Ltd.	Mar. 27, 1911	4,500,000	4,290,003	9 00	3,110,834 25	1,430,001 00	33.3	4,540,835 25	Oct. 20, 1923
†Hollinger Cons. Gold Mines, Ltd.	May 25, 1916	25,000,000	24,600,000	5 00	19,756,000 00	3,198,000 00	13	22,954,000 00	Dec. 31, 1923
Lake Shore Mines, Ltd.	Feb. 25, 1914	2,000,000	2,000,000	1 00	480,000 00	160,000 00	8	640,000 00	Nov. 15, 1923
McIntyre-Porcupine Mines, Ltd.	Mar. 16, 1911	4,000,000	3,690,000	5 00	3,086,740 55	548,542 45	15	3,637,768 85	Sept. 1, 1923
Porcupine Crown Mines, Ltd.	May 26, 1913	2,000,000	2,000,000	1 00	840,000 00	.....	.....	840,000 00	July 15, 1917
Rea Consolidated Gold Mines	April 5, 1911	1,000,000	200,000	5 00	12,000 00	.....	.....	12,000 00	1915
**Schumacher Gold Mines, Ltd.	Jan. 6, 1914	2,000,000	1,850,000	1 00	.....	.....	.....	.....	.....
Tough-Oakes Gold Mines, Ltd.	July 15, 1913	3,000,000	2,657,500	5 00	398,625 00	.....	.....	398,625 00	Dec. 27, 1916
Wright-Hargreaves Mines, Ltd.	June 16, 1916	2,750,000	2,750,000	1 00	412,500 00	206,250 00	7.5	618,750 00	Oct. 1, 1923
Total	.....	.....	.....	.....	28,096,699 80	5,542,793 45	.....	33,639,493 25	

*On Apr. 22, 1922, the capital was reduced from $5,000,000 to $4,500,000 and $476,667 distributed to shareholders in addition to dividends above noted.

†Hollinger Consolidated Gold Mines, Limited, is a consolidation of the Acme Gold Mines, Limited, Millerton Gold Mines, Limited, and Hollinger Gold Mines, Limited. Dividends include $160,000 paid in 1915 by Acme, also $4,170,000 paid by Hollinger to May 25th, 1916, the date of the consolidation.

**The Schumacher mine was sold to the Hollinger in 1922 and a total of $1,591,000 or 86 per cent of the assets distributed to shareholders, the final payment being made July 30, 1923.

Silver-Cobalt

Silver plays a very prominent part in trade and commerce throughout the world since increasing trade gives rise to the demand for coin and bullion, and thus may be considered a fair barometer of world trade conditions. India and China absorb annually from one-third to one-half of the world's annual production, which in itself is but a small fraction of the enormous quantity of the metal available for use. The principal demand by these eastern countries is for use in trading, and is one of the chief factors influencing the price of the metal. During 1923 the average monthly price of 65.239 cents per ounce on the New York market represented a decrease of 2.3 cents below the figure for the previous year, and was caused in part by the near completion of government buying of silver in the United States under the provisions of the Pittman Act. This law obligated the United States government to replace the silver sold to Great Britain during the war, and fixed the price at $1.00 per ounce for virgin domestic silver. The price, however, recovered slightly towards the end of 1923. During this period there was an unusually large demand from the Orient in addition to possibilities of a market in Europe where large quantities of silver would be needed to restore the debased currencies. In spite of the decline in price the production of silver from Ontario mines was considerably increased. From all sources there was produced 10,638,162 fine ounces, having a selling value of $6,843,364, as against 10,925,305 fine ounces worth $7,800,029 during 1922. In the 1923 figures shown above, 10,377,846 fine ounces or 97.2 per cent. was credited to the mines of Cobalt, South Lorrain and Gowganda, and was the total number of ounces contained in ores, etc., reported as shipped by the mines, while the balance was produced as refinery products by the nickel-copper refineries and in crude gold bullion from the gold mines of Northern Ontario.

During the year attention was focused on South Lorrain, whence the Keeley and Mining Corporation mines shipped rich ores and concentrates. The geological conditions in this new field are similar to those obtaining at Cobalt and Gowganda where the occurrence of silver is dependent on the proximity of the diabase sill. This new success in South Lorrain will undoubtedly stimulate further exploration in localities geologically favourable.

Classified according to source, the output of silver in 1923 was derived as follows:

	Ounces	Value
Shipments from Cobalt	7,259,858	$4,661,859
Shipments from South Lorrain	2,955,646	1,911,281
Shipments from Gowganda	160,761	103,201
Shipments from James township (Elk Lake)	1,581	1,026
Recovered by gold mines	159,334	101,031
Recovered in Nickel-copper refineries	100,982	64,966
	10,638,162	$6,843,364

New shippers during the period were the Genesee Mining Company and the Menago Mining Company (Colonial mine) both situated in the Cobalt area.

While the production of silver from the old established mines of the Cobalt camp decreased during 1923 from 9,239,147 fine ounces to 7,259,858 ounces, the output on the whole was well maintained by the shipments of rich ore and concentrates from properties in South Lorrain operated by the Keeley and Mining Corporation companies. Attention was focused on the last mentioned area which lies about eighteen miles southeast of the town of Cobalt. The silver

deposits are in the main of primary origin, and the occurrence of silver is dependent as in the Cobalt camp on the proximity of the diabase sill. Similar geological conditions exist at Gowganda in the Miller Lake section. The spectacular successes in South Lorrain have stimulated prospecting and development work in areas showing the distinctive geological conditions. During the period two properties entered the list of active shippers, namely, the Genesee Mining Company and the Menago Mining Company (Colonial mine).

Mines shipping over a quarter million ounces of silver in 1923 are given in order:

Mine		Ounces
Nipissing		3,224,691
Mining Corporation of Canada		2,228,349
Townsite-City, Buffalo, Cobalt L., Farah and Peterson L.	928,026	
Lorrain Operating Company	1,300,323	
Keeley		1,655,323
Coniagas		1,156,517
O'Brien		1,025,865
McKinley-Darragh-Savage		387,614
La Rose		324,427

In addition to the silver content of ores, concentrates, residues, etc., producing mines are paid for the cobalt content provided the percentage is sufficiently high. Mine shippers in 1923 were paid $217,578 for 822,830 pounds of cobalt.

The producers of silver are given in the following list:

SILVER PRODUCERS IN 1923

Operator	Mine or Source	Location
Castle-Trethewey Mines, Limited	Castle	Gowganda
Coniagas Mines, Limited	Coniagas and Beaver	Cobalt
Crown Reserve Mining Company, Ltd	Crown Reserve	Cobalt
Galvin, M. J	Mother Lode*	James tp.
Genesee Mining Company, Ltd	Genesee	Cobalt
Keeley Silver Mines, Limited	Keeley	South Lorrain
Kerr Lake Mining Company, Limited	Kerr Lake	Cobalt
La Rose Mines, Limited	La Rose	Cobalt
Laycock, W. A	Mother Lode*	James tp.
McKinley-Darragh-Savage Mines of Cobalt, Limited	McKinley-Darragh-Savage	Cobalt
Mining Corporation of Canada, Limited,	Townsite-City, Buffalo, Cobalt L., Farah and Peterson Lake	Cobalt
Lorrain Operating Company, Ltd	Frontier	South Lorrain
Menago Mining Company, Ltd	Colonial	Cobalt
McLeod, J. H	Foster lease	Cobalt
Nipissing Mining Company, Limited	Nipissing	Cobalt
O'Brien, M. J., Limited	O'Brien	Cobalt
O'Brien, M. J., Limited	Miller Lake O'Brien	Gowganda
Sweet, J. L	Silver Queen lease	Cobalt
Wigwam Mining Company, Ltd	Wigwam	Gowganda

*Operated by two parties.

In Table VII are shown the shipments of ore, concentrates and bullion from the mines of Cobalt, South Lorrain, Gowganda and outlying silver areas since mining began in 1904. By "shipment" is meant consignment to outside points whether in Canada or abroad, but not movements within the camp, for example, ore shipped from a mine to a concentrating or reduction plant in Cobalt itself. It will be noted that the quantity of ore shipped away from the camp has been reduced to relatively small proportions during recent years. The table follows:

TABLE VII.—SHIPMENTS FROM SILVER MINES, 1904 TO 1923

Year	No. of Producing Mines	Ore.			Concentrates and Residues			Bullion	Total	
		Tons	Silver, Ounces	Ave. per ton Oz.	Tons	Silver, Ounces	Ave. per ton Oz.	Ounces	Ounces	Value $
1904..	4	158	206,875	1,309	.....	.....	.....	.....	206,875	111,887
1905..	16	2,144	2,451,356	1,143	.....	.....	.....	.....	2,451,356	1,360,503
1906..	17	5,335	5,401,766	1,013	.....	.....	.....	.....	5,401,766	3,667,551
1907..	28	14,788	10,023,311	677	.....	.....	.....	.....	10,023,311	6,155,391
1908..	30	24,487	18,022,480	736	1,137	1,415,395	1,244	.....	19,437,875	9,133,378
1909..	31	27,729	22,436,355	809	2,948	3,461,470	1,714	.....	25,897,825	12,461,576
1910..	41	27,437	22,581,714	821	6,845	7,082,834	1,030	980,633	30,645,181	15,478,047
1911..	34	17,278	20,318,626	1,176	9,375	8,056,189	858	3,132,976	31,507,791	15,953,847
1912..	30	10,719	15,395,504	1,436	11,214	9,768,228	871	5,080,127	30,243,859	17,408,935
1913..	35	9,861	13,668,079	1,386	10,016	8,489,321	770	7,524,575	29,681,975	16,553,981
1914..	32	4,302	6,504,753	1,511	12,152	8,915,958	733	9,742,130	25,162,841	12,765,461
1915..	24	2,865	6,758,286	2,359	11,996	10,001,548	834	7,986,700	24,746,534	12,135,816
1916..	28	2,177	4,672,500	2,146	8,561	7,598,011	887	7,644,579	19,915,090	12,643,175
1917..	28	2,288	3,271,353	1,429	13,720	6,445,243	469	9,685,267	19,401,863	16,121,013
1918..	38	1,456	1,401,050	962	17,958	5,793,756	323	10,466,888	17,661,694	17,341,790
1919..	33	850	806,341	949	15,208	4,024,212	265	6,383,764	11,214,317	12,738,994
1920..	35	578	668,081	1,152	9,757	3,777,812	387	6,402,423	10,846,321	10,654,471
1921..	28	948	986,597	1,041	3,101	2,962,771	955	4,312,603	8,261,931	6,564,594
1922..	22	1,485	1,712,878	1,154	7,897	1,675,055	212	7,323,194	10,711,127	7,658,802
1923..	24	569	1,361,787	2,393	4,901	3,054,346	623	5,961,713	10,377,846	6,677,367
Total.	.....	157,454	158,649,692	1,007	146,786	92,522,149	630	92,625,537	343,797,378	212,586,579

Since the discovery of silver at Cobalt in 1903 shipments from the camp and outlying silver areas have been as follows:

TABLE VIII.—SILVER SHIPMENTS BY CAMPS

Year	Average price, cents per ounce (New York)	Silver Shipments in Troy Ounces, 1904-1923					
		Total Ounces	Cobalt	Casey Township	South Lorrain	Gowganda	Montreal River and Maple Mountain
1904	57.221	206,875	206,875	.....	.....	.....	.....
1905	60.352	2,451,356	2,451,356	.....	.....	.....	.....
1906	66.791	5,401,766	5,401,766	.....	.....	.....	.....
1907	65.237	10,023,311	10,023,311	.....	.....	.....	.....
1908	52.864	19,437,875	19,424,251	500	13,124	.....	.....
1909	51.502	25,897,825	25,658,683	26,185	194,955	.....	18,002
1910	53.486	30,645,181	29,849,981	92,544	221,133	471,688	9,835
1911	53.340	31,507,791	29,989,893	114,789	933,912	468,687	510
1912	60.835	30,243,859	28,605,940	253,824	834,119	549,976	.....
1913	57.791	29,681,975	28,105,505	825,108	248,992	502,370	.....
1914	54.811	25,162,841	24,155,699	499,643	108,199	399,300	.....
1915	49.684	24,746,534	24,280,366	223,939	.....	242,229	.....
1916	65.661	19,915,090	19,008,517	445,900	77,280	383,393	.....
1917	81.417	19,401,893	18,327,258	.....	10,000	1,064,635	.....
1918	96.772	17,661,694	16,807,407	143,901	72,188	638,198	.....
1919	111.122	11,214,317	10,314,689	171,278	4,586	723,764	.....
1920	100.900	10,845,436	10,402,249	.....	8,253	433,352	1,582
1921	62.654	8,261,931	7,673,535	1,101	328,886	258,292	117
1922	67.528	10,711,127	9,239,147	1,028	1,284,307	170,651	*15,994
1923	64.873	10,377,846	7,259,858	.....	2,955,646	160,761	1,581
	Total.....	343,796,523	327,186,286	2,799,740	7,295,580	6,467,296	.....

*Silver islet, Lake Superior.

TABLE 1X.—TOTAL SHIPMENTS FROM SILVER MINES, SMELTERS AND REFINERIES, 1904 TO 1923

Year	Copper (*a*)		Lead (*a*)		Nickel (*b*)		Cobalt (*c*)		Arsenic		Silver		Total Value
	Tons	Value	Tons	Value	Tons	Value	Tons	Value	Tons	Value	Ounces	Value	
		$		$		$		$		$		$	$
1904					14	3,467	16	19,960	72	903	206,875	111,887	136,217
1905					75	10,000	118	100,000	549	2,693	2,451,356	1,360,503	1,473,196
1906					160		321	80,704	1,440	15,858	5,401,766	3,667,551	3,764,113
1907					370	1,174	739	104,426	2,958	40,104	10,023,311	6,155,391	6,301,095
1908					612		1,224	111,118	3,672	40,373	19,437,875	9,133,378	9,284,869
1909					766		1,533	94,965	4,294	61,039	25,897,825	12,461,576	12,617,580
1910					504		1,098	54,699	4,897	70,709	30,645,181	15,478,047	15,603,455
1911					392		852	170,890	3,806	74,609	31,507,791	15,953,847	16,199,346
1912					429	14,220	934	314,381	4,166	80,546	30,243,859	17,408,935	17,818,082
1913					377	13,326	821	420,386	3,633	64,146	29,681,975	16,553,981	17,051,839
1914 (*d*)					90	28,978	351	590,406	2,030	116,624	25,162,841	12,765,461	13,501,469
1915					35	28,353	206	383,261	2,490	148,379	24,746,534	12,135,816	12,695,809
1916					79	59,380	400	805,014	2,160	200,103	19,915,090	12,643,175	13,707,672
1917	53	28,840			155	125,071	337	1,138,190	2,592	608,483	19,401,893	16,121,013	18,021,597
1918	72	35,712	3	453	186	156,893	380	1,640,310	2,545	566,332	17,661,694	17,341,790	19,741,490
1919	110	40,976	12	1,296	276	188,418	298	1,019,479	2,834	485,360	11,214,317	12,738,994	14,474,523
1920	50	17,494	5	792	127	93,233	283	1,605,365	1,883	431,527	10,846,321	10,654,471	12,802,882
1921	103	34,504	3	270	10	7,665	126	616,235	1,491	233,763	8,261,931	5,564,594	6,457,031
1922	93	26,346	16	1,891	61	34,987	(*e*)776	1,333,676	2,059	299,940	10,711,127	7,658,802	9,355,642
1923	56	16,214	26	3,738	42	19,321	380	1,803,872	2,579	582,794	10,377,846	6,677,367	9,103,306
Total	537	200,086	65	8,440	4,760	784,486	11,193	12,407,337	52,180	4,124,285	343,797,408	212,586,579	230,111,213

(*a*) Copper and lead are recovered from certain silver ores and concentrates shipped to United States refineries. These metals are valued at the average prices for the year.
(*b*) Nickel metal and metallic contents of all nickel compounds.
(*c*) Cobalt metal and metallic contents of all cobalt compounds.
(*d*) Prior to 1914 an estimate based on assays was made of the nickel, cobalt and arsenic contained in the ores; subsequently actual recoveries have been reported.
(*e*) Includes 460 tons of speiss residues worth $153,116.

TABLE X.—DIVIDENDS AND BONUSES PAID BY SILVER MINING COMPANIES TO DECEMBER 31, 1923

Name of Company	Date of Incorporation	Authorized Capital	Capital Stock Issued	Par value per share	Total Dividends and Bonuses paid to end of 1922	Dividends and Bonuses paid during 1923	Total Dividends and Bonuses paid to 31st Dec., 1923	Date when last Dividend or Bonus was paid
		$	$	$ c.	$ c.	$ c.	$ c.	
Aladdin Cobalt Company, Limited	Aug. 23, 1912	500,000	500,000	5 00	75,000 00	.....	75,000 00	April 30, 1917
Beaver Consolidated Mines, Ltd	Mar. 1, 1907	2,000,000	2,000,000	1 00	710,000 00	.....	710,000 00	May 31, 1920
Buffalo Mines, Ltd., The (*a*)	April 27, 1906	500,000	500,000	50	2,787,000 00	.....	2,787,000 00	May 28, 1914
Casey Cobalt Silver Mining Co., Ltd	Dec. 19, 1906	100,000	100,000	1 00	203,249 33	.....	203,249 33	April 22, 1914
Cobalt Central Mines Co., Ltd	Dec. 13, 1905	5,000,000	5,000,000	1 00	192,845 00	.....	192,845 00	Aug. 25, 1909
Cobalt Comet Mines, Ltd. (*b*)	April 16, 1913	1,000,000	1,000,000	1 00	230,000 00	.....	230,000 00	April 1, 1915
Cobalt Silver Queen, Ltd	April 1, 1906	1,500,000	1,500,000	1 00	315,000 00	.....	315,000 00	Dec. 31, 1908
Coniagas Mines, Limited, The	Nov. 24, 1906	4,000,000	4,000,000	5 00	11,140,000 00	200,000 00	11,340,000 00	Nov. 1, 1923
Crown Reserve Mining Co., Ltd	Jan. 16, 1907	2,000,000	1,999,957	1 00	6,190,849 00	.....	6,190,849 00	Dec. 28, 1916
Foster Cobalt Mining Co., Ltd	Feb. 14, 1906	1,000,000	915,588	1 00	45,000 00	.....	45,000 00	Jan. 1, 1907
Hudson Bay Mines, Ltd	July 16, 1909	3,500,000	3,200,050	5 00	778,909 42	.....	778,909 42	Aug. 31, 1913
Keeley Silver Mines, Ltd	June 22, 1922	2,000,000	2,000,000	1 00	.....	320,000 00	320,000 00	Sept. 15, 1923
Kerr Lake Mining Company, Ltd. (*c*)	Aug. 9, 1905	40,000	40,000	100 00	9,855,000 00	315,000 00	10,170,000 00	Oct. 11, 1923
La Rose Mines, Ltd	May 31, 1908	1,500,000	1,500,000	1 00	6,450,546 84	150,000 00	6,600,546 84	Mar. 24, 1923
McKinley-Darragh-Savage Mines of Cobalt, Ltd.	April 27, 1906	2,500,000	2,247,692	1 00	5,955,391 86	.....	5,955,391 86	Oct. 1, 1920
Mining Corporation of Canada, Ltd	Nov. 23, 1916	8,300,250	8,300,250	5 00	5,498,874 97	.....	5,498,874 97	Sept. 15, 1920
City of Cobalt Mining Co., Ltd. (*d*)	Oct. 5, 1906 Jan. 7, 1909	500,000 1,500,000	1,500,000	1 00	145,000 00	.....	145,000 00	April 15, 1920

TABLE X.—*Continued*

Name of Company	Date of Incorporation	Authorized Capital	Capital Stock Issued	Par value per share	Total Dividends and Bonuses paid to end of 1922	Dividends and Bonuses paid during 1923	Total Dividends and Bonuses paid to 31st Dec., 1923	Date when last Dividend or Bonus was paid
Cobalt Lake Mining Co., Ltd. (*d*)	Dec. 22, 1906	3,000,000	3,000,000	1 00	465,000 00	.....	465,000 00	May 29, 1914
Cobalt Townsite Mining Co., Ltd. (*d*)	May 8, 1906	100,000	45,011	1 00	1,042,259 61	.....	1,042,259 61	Nov. 11, 1914
Nipissing Mining Co., Ltd. (*e*)	Dec. 16, 1904	250,000	250,000	100 00	25,413,297 25	1,115,000 00	26,528,297 25	Oct. 20, 1923
Penn-Canadian Mines, Ltd. (*f*)	April 24, 1912	1,500,000	1,349,705	1 00	175,461 65	.....	175,461 65	Sept. 10, 1917
Peterson Lake Silver-Cobalt Mining Co., Ltd.	April 11, 1906	3,000,000	2,469,802	1 00	462,350 35	.....	462,350 35	Jan. 2, 1917
Right of Way Mining Co., Ltd.	July 13, 1906	500,000	499,518	1 00	324,643 93	.....	324,643 93	Oct. 1, 1909
Right of Way Mines, Ltd.	Sept. 11, 1909	2,000,000	1,685,500	1 00	252,825 00	.....	252,825 00	Mar. 17, 1917
Seneca-Superior Silver Mines, Ltd.	Sept. 29, 1911	500,000	478,884	1 00	1,579,817 20	.....	1,579,817 20	Dec. 15, 1916
Temiskaming Mining Co., Ltd.	Nov. 5, 1906	2,500,000	2,500,000	1 00	2,159,156 25	.....	2,159,156 25	Jan. 31, 1920
Temiskaming and Hudson Bay Mining Co., Ltd.	July 10, 1903	25,000	7,761	1 00	1,940,250 00	.....	1,940,250 00	Nov. 10, 1914
Trethewey Silver Cobalt Mines, Ltd.	May 30, 1906 June 1, 1911	2,000,000	1,000,000	1 00	1,211,998 50	.....	1,211,998 50	Jan. 2, 1919
Wettlaufer Lorrain Silver Mines, Ltd.	Nov. 30, 1908	1,500,000	1,416,590	1 00	637,465 50	.....	637,465 50	Sept. 22, 1913
Total			51,006,308		86,237,191 66	2,100,000 00	88,337,191 66	

(*a*) In 1917 the capital stock of the company was reduced from $1,000,000 to $750,000, in 1918 from $750,000 to $500,000, and on December 21, 1919, from $500,000 to $150,000, by returning to shareholders amounts equal to the reduction in capital, leaving 300,000 shares issued of 50 cents each The mine was sold to the Mining Corporation of Canada, and operated by it in 1920 and subsequently.
(*b*) Cash assets amounting to $50,000 paid on April 27, 1917.
(*c*) In addition a return of capital amounting to $600,000 was made on July 3, 1919, to stockholders of the Kerr Lake Mines, Ltd.
(*d*) Mining Corporation of Canada, Limited, owns and operates the City of Cobalt, Cobalt Lake and Cobalt Townsite mines.
(*e*) Includes $16,288,297.25 paid in dividends by the Nipissing Mines Co. (the holding company) to the end of 1916.
(*f*) This company in addition paid out of capital $40.491.15 on Sept. 10, 1917, and an equal amount on April 24, 1918.

During the year 1923, the T. & N.O. Railway reported shipments from Cobalt of 1,697 tons of ore and concentrates to United States points, and 4,084 tons to the Deloro Smelting and Refining Company in Southern Ontario.

Refineries.—The companies named hereunder with plants situated in southern Ontario, treat silver-cobalt ores, concentrates and residues:

REFINERS OF SILVER-COBALT ORES, 1923

Name of Company	Location of Works	P.O. Address
Deloro Smelting and Refining Co., Ltd. . .	Deloro	Deloro.
Coniagas Reduction Co., Limited	Thorold	St. Catharines.
Ontario Smelters & Refiners, Ltd	Welland	Welland.

The Coniagas Reduction Company of Thorold, Ont., received no new shipments during the year, but treated ore and residues on hand as operator for the Coniagas Alkali and Reduction Company. The Thorold plant and that of the Deloro Smelting and Refining Company treated 2,931 tons of ore and concentrates, and 4,794 tons of residues. In addition to sales of nickel and cobalt and several of their compounds as noted in the table, 5,158,785 pounds of white arsenic worth $582,794 were marketed, an increase in quantity of 25 per cent. over 1922 sales.

Late in 1921 the new insecticide plant of the Deloro Smelting and Refining Company commenced operations, the principal products being arsenate of lime and arsenate of lead. In consequence of the ravages of the boll weevil in the cotton-growing areas of the United States there has developed a strong market for the only effective antidote, calcium arsenate. The average sale price was 7.28 cents per pound in 1922, and 11.28 cents in 1923.

The operations of the refining companies during 1923 are summarized in the figures given below. Apart from the silver recovered, from Cobalt and outlying silver areas, the marketed by-products had a value of $2,716,333. Cobalt metal commanded an average price of $2.53, and the oxide, $1.93 per pound.

OPERATIONS OF SILVER-COBALT REFINERIES IN ONTARIO, 1923

Schedule	Production	Marketed	
	Quantity	Quantity	Value
Ore and concentrates treated.....tons	2,931.2	.....	.....
Residues treated..... "	4,794.0	.....	.....
Silver.....ounces	3,028,458	3,093,060	$2,004,180
Silver content of matte and speiss residues....ounces	.....	5,646	*
Arsenic, white.....lbs.	6,071,232	5,158,617	582,785
Cobalt oxide..... "	976,600	454,772	879,529
Cobalt content of residues, marketed..... "	.....	88,090	220,225
Cobalt salts..... "	.....	71,093	62,019
Cobalt-nickel oxides, unseparated..... "	245,664	226,328	189,910
Cobalt, metallic..... "	269,953	227,993	576,879
Nickel oxide..... "	233,472	71,484	9,246
Nickel, metallic..... "	195,728	33,593	10,075
Residues, crude lead bullion and copper cement.. "	.....	.....	175,665
Total value of products marketed.....$	.....	.....	4,710,513

*Included with residues.

The following figures have been compiled from information furnished by refineries in the United States which treated products from Ontario silver mines:

	Quantity
Ore, concentrates, etc., treated, tons	1,481
Silver paid for, ounces	790,767
Cobalt, lbs	5,419
Copper, lbs	112,432
Lead, lbs	53,399

Shipments were consigned to the following:

American Smelting and Refining Company (Omaha, Neb., and Perth Amboy, N.J.).
Pennsylvania Smelting Co. (Carnegie, Pa.).

Nickel, Copper and Platinum Metals

The nickel producing industry which has its centre near Sudbury continued to make steady progress throughout 1923. While the price of the metal itself was quoted much below the figures for former years, an increase in the price of copper, which is recovered along with the nickel although in lesser amount, was of considerable benefit. The average price of electrolytic nickel as quoted on the New York market was 29.353 cents per pound. The matte exported totalled 21,450 tons, part of which went to the United States for the production of monel metal principally, and part to Swansea, Wales, where pure nickel was produced, along with other products such as copper and copper sulphate, and recovering in the same operations important quantities of the metals of the platinum group.

Prior to 1923 the International Nickel Company did a large part of its refining at Bayonne, N.J., but during the early part of 1922 this plant was dismantled, so that in future the Port Colborne plant will do all the refining of nickel and copper. This company also opened up a large works at Huntingdon, W.Va., where monel metal and nickel are being fabricated. The British America Nickel Corporation did not operate its refinery at Deschênes, Que., during 1923.

The production of ore during the year from the several mines was as follows:

	Tons
British America Nickel Corporation:—	
Murray	197,599
International Nickel Company of Canada:—	
Creighton	651,231
Mond Nickel Company:—	
Levack, Garson, Worthington, Victoria No. 1 and Frood	338,524
Total	1,187,354

In Table XI, following, is indicated the course of the nickel industry during the last five years. That this metal takes on added i nportance during times of war is sufficiently shown by the fact that while in 1914 the quantity of ore smelted was 947,053 tons, it rose in 1918 to 1,559,892 tons, and fell again as noted in the table to 314,120 tons in 1922.

For the purpose of this table the nickel and copper in matte exported in 1923 were valued at 20 cents and 10 cents per pound, respectively.

TABLE XI.—NICKEL-COPPER MINING AND SMELTING, 1919-1923

Schedule	1919	1920	1921	1922	1923
Ore raised.....tons	614,955	1,200,830	262,593	259,569	1,187,354
Ore smelted..... "	754,567	1,087,531	393,768	314,120	1,140,160
Bessemer matte produced..... "	42,735	57,938	19,498	17,324	58,084
Nickel contents of matte..... "	22,035	30,615	9,128	8,678	31,029
Copper contents of matte..... "	12,099	16,021	6,323	5,421	15,769
Matte exported..... "	25,207	40,367	10,466	19,831	21,450
Matte refined in Canada*..... "	10,911	17,297	5,558	10,340	31,765
Men employed.....No.	2,536	3,258	1,895	1,492	2,496
Wages paid..... $	3,382,154	5,555,469	1,557,696	2,009,335	3,093,402

*All matte was exported prior to 1918 when refining in Canada began at Port Colborne, Ontario. The British America Nickel Corporation commenced refining operations at Deschênes, Quebec during the second quarter of 1920, but the refinery was idle throughout 1922.

The following figures summarize the operations of the International Nickel Company of Canada's refinery at Port Colborne and that of the British America Nickel Corporation at Deschênes on the Ottawa river:

TABLE XII.—NICKEL-COPPER REFINING, 1923

Schedule	Quantity	Value
		$
Matte treated.....tons	31,765	.....
Nickel oxide marketed.....lbs.	11,377,086	1,658,909
Metallic nickel recovered..... "	23,237,334	4,687,931
Blister and electrolytic copper recovered..... "	14,313,905	2,075,212
Gold recovered*.....ounces	3,574	73,223
Silver recovered*..... "	100,982	64,966
Platinum metals recovered*..... "	15,625	1,418,633
Employees and wages paid.....No.	890	1,239,142

*Includes recoveries by the Mond Nickel Company from matte exported to Clydach in Wales.

Returns by refineries treating Ontario silver ores show a recovery of 45,920 pounds of copper. In addition 33,593 pounds of nickel and 71,484 pounds of nickel oxide were marketed.

The average New York price of electrolytic copper was 14.421 cents per pound for the full year, as compared with 13.382 cents in 1922.

Platinum Metals.—Ontario nickel-copper ores of the Sudbury area contain the precious metals, gold, silver and metals of the platinum group. The latter may be divided into two main sub-groups on a specific gravity basis as follows:

Metal	Specific Gravity	Metal	Specific Gravity
Palladium (Pd.).....	12.16	Platinum (Pt.).....	21.40
Rhodium (Rh.).....	12.44	Iridium (Ir.).....	21.42
Ruthenium (Ru.).....	12.10	Osmium (Os.).....	22.50

Precious metals cement was shipped by the International Company of Canada to the United States for further refining along with similar recoveries made at the Bayonne, N.J., plant.

Production of platinum metals by the British America (reporting for the first time), International and Mond companies follows:

	Platinum	Palladium	Iridium, etc.*	Total
Quantity.....Troy ounces	6,810	8,511	304	15,625
Value.....$	793,617	584,280	40,736	1,418,633

*Iridium and rhodium in small amounts were grouped by the Mond Company with gold and are not recorded in the above figures.

Iron Ore

During 1923 as in the year 1922 there was no iron ore mined in Ontario. The two best known producers, the Moose Mountain mine at Sellwood owned by Moose Mountain, Limited, and the Magpie mine in Township 29, Range 26, District of Algoma, owned by the Algoma Steel Corporation, Limited, were both closed down during the period, but from the former property there was shipped 30,451 short tons of magnetite (concentrated and briquetted) worth $113,543, of which 7,590 tons were consigned to points other than blast furnaces. The last mentioned item is shown in Table I under iron ore. This material contained 63 per cent. iron on the average.

In 1922 total shipments amounted to 15,891 tons of beneficiated magnetite and 300 tons of roasted siderite from the Magpie mine, having a value of $52,054.

Pig Iron, Steel and Ferro-Alloys

The production of pig iron in Ontario during 1923 amounted to 674,428 short tons, valued at $15,995,496, as against 293,662 short tons worth $6,493,513 during the previous year. While the increase shown is of importance the production figures for 1923 are still below those of 1917 and 1920. An examination of Table XIII which follows will indicate the decreasing quantities of domestic ores used.

The figures given for pig iron in Table I represent only the proportional product from Ontario ore. Coupled with the pig iron production there was manufactured 607,385 tons of steel valued at $21,133,664, comprising 596,730 short tons of ingots and 10,655 short tons of castings.

BLAST FURNACES IN ONTARIO FOR THE PRODUCTION OF PIG IRON

Company	Location	Furnaces		Remarks
		No.	Daily capacity, gross tons	
Algoma Steel Corporation, Ltd...	Sault Ste. Marie..	4	1,450	Active.
Atikokan Iron Company.....	Port Arthur.....	1	175	Idle since 1911.
Canadian Furnace Co., Ltd.....	Port Colborne....	1	325	Active.
Canadian Steel Corporation, Ltd..	Ojibway (near Windsor).....	2	1,100	Under construction.
Midland Iron and Steel Co., Ltd..	Midland.....	1	120	Idle since Feb., 1921.
Parry Sound Iron Co., Ltd.....	Parry Sound.....	1	90	Idle since Oct. 1, 1919.
Standard Iron Co., Ltd.....	Deseronto.....	1	60	Idle since June 9, 1919.
Steel Company of Canada, Ltd...	Hamilton.....	2	750	Active.

NOTE.—The first and last mentioned produce open-hearth steel as well as pig iron.

IRON BLAST FURNACES IN OPERATION, 1923

Name of Company	Furnaces		Fuel used	Location
	Number	Ave. days operated		
Algoma Steel Corporation, Ltd...	4	358	Coke.....	Sault Ste. Marie.
Canadian Furnace Company, Ltd.	1	114	Coke.....	Port Colborne.
Steel Company of Canada, Ltd...	2	365	Coke, coal and gas.....	Hamilton.

Average pig iron prices per gross ton (2,240 pounds) for 1923 by Valley furnaces were basic $25.71, bessemer $27.26, and foundry $26.43. Average prices for all grades as reported by the United States Geological Survey were Pennsylvania $25.02 per long ton, Ohio $24.76, New York $23.71, Illinois $25.36, and Indiana $23.26.

The following table gives particulars of the iron and steel-making industry of the Province for the last five years:

TABLE XIII.—IRON AND STEEL STATISTICS, 1919-1923

Schedule	1919	1920	1921	1922	1923
Ontario ore smelted.....short tons	97,514	152,176	126,653	23,398	36,622
Foreign ore smelted..... "	1,201,834	1,341,661	818,749	1,217,543	1,283,886
Limestone for flux..... "	343,907	349,960	221,761	137,852	283,190
Coke..... "	736,872	818,698	420,358	336,301	576,832
Charcoal.....bush.	177,795	.....	.....	.....	.....
Pig iron produced.....short tons	623,586	748,173	494,901	293,662	674,428
Value of pig iron produced.....$	16,010,537	21,652,308	11,856,352	6,493,513	15,995,496
Steel made.....short tons	616,251	707,692	932,473	358,126	607,385
Value of steel made.....$	17,913,263	26,366,524	15,861,635	12,812,927	21,133,664

Ferro-Alloys.—The output in 1923 was 32,436 long tons or a 40 per cent. increase over 1922. Ferro-silicon and other alloys are produced as a by-product in the manufacture of artificial abrasives at Hamilton, Niagara Falls, Thorold and Welland.

Lead

Ontario's lead production comes mainly from the mine and smelter at Galetta on the Ottawa river, operated by the Kingdon Mining, Smelting and Manufacturing Company. Ore raised and concentrated totalled 48,824 tons in 1923 as compared with 36,138 tons in the previous year. Shipments of lead from all sources during 1923 totalled 5,256,623 pounds valued at $347,886, as against 2,895,695 pounds worth $173,742 in 1922.

The figures in Table I. include marketed base lead bullion recovered from residues by southern Ontario silver refineries, also the recoveries from certain concentrates and residues shipped to the United States from the Cobalt camp. Lead has been valued at 7.179 cents per pound, the average Montreal price for the year as compared with 7.267 at New York and 7.141 at St. Louis.

NON-METALLIC MINERALS

Abrasives

Experimental shipments of abrasive garnets were made in 1922 from the Parry Sound district, and from Ashby township in Lennox and Addington county. In 1923 the Bancroft Mines Syndicate shipped 1,250 tons of garnet ore and concentrates. This deposit is an exceptionally good grade of abrasive and was adopted by the Carborundum Company of Niagara Falls, New York, where the shipments were consigned. The mill of this company was unfortunately destroyed by fire during November and the company was forced into liquidation.

The corundum mines at Craigmont were idle throughout the period and no shipments were made.

Arsenic

This mineral compound has in recent years become of great importance as the principal ingredient in the manufacture of paris green and other insecticides. Calcium and lead arsenates are being used in increasing amount to combat the boll weevil pest in the cotton-growing sections of the United States. Arsenious oxide is produced as a by-product by the silver smelters of Ontario in the treatment of silver-cobalt arsenides, and the production from this source is the most important in Canada. During 1923 sales of arsenious oxide or white arsenic totalled 5,158,617 pounds valued at $582,785.

Barite

Not since 1918 has barite (barytes) been produced in Ontario. During that year the Premier Langmuir Mines, Ltd., shipped some 60 tons from its deposit in Langmuir township in the Porcupine area. In 1923 the production, which amounted to 200 tons having a value of $4,180, was derived from a deposit near Tionaga station in the District of Sudbury and was shipped to Toronto.

Feldspar

Production exceeded the 1922 figures considerably, with prices for the crude or crushed material ranging from $6 to $8 per ton f.o.b. mines. Shipments which amounted to 17,199 tons with a selling value of $134,822 originated mainly in eastern Ontario along the line of the K. and P. railway. There was also an important output from Dryden township in the Sudbury district, which first produced feldspar in 1922. The major portion is exported to New York state, where it is ground.

During 1923 two grinding plants were in operation in Ontario, namely, the Feldspar Milling Company at Toronto and the Frontenac Floor and Wall Tile Company at Kingston. These companies supplied about 75 per cent. of the Canadian trade requirements, the prepared material having a value of from $15 to $18 per ton. The latter company uses ground spar in the manufacture of floor and wall tile, and markets its surplus product with the enamelware, porcelain, pottery and stoneware manufacturers. Of late the rejects and fines from the quarries have been finding a market as pebble or stucco dash in the building trades.

Shippers in 1923 are noted hereunder:

FELDSPAR SHIPPERS, 1923

Name	Location of Deposit	P.O. Address
Anderson, J. G.	Lot 9, cons. I and II, Dryden tp.	Lucknow.
Crystalspar Company		Hartington.
Federal Feldspar, Ltd.	Lot 25, con. III, Bedford tp.	46 Elgin St., Ottawa.
Feldspar Quarries, Ltd.	Portland tp.	60 Front St. E., Toronto.
Feldspars, Limited	Richardson Mine, Bedford tp.	103 Bay St., Toronto.
Feldspar Mines Corp'n, Ltd.	Lots 16, 17, con. VIII, Lot 11, Con. VII, Monteagle tp.	Toronto.
Genesee Feldspar Co., Inc.	Hybla	Rochester, N.Y., 82 Augustine St.
Geddes, W. J.	Verona	Verona.
Industrial Minerals Corp. of Canada, Ltd.	Lots 29 and 30, con. XV, Monmouth tp.	805 Bank of Hamilton Bldg., Toronto.
McQuire, H. F.		
Orser-Kraft Feldspar, Ltd.	S. Sherbrooke, Bathurst and Drummond tps.	Box 366, Perth.
Perth Feldspar & Mining Company, Ltd.	Lot 20, con. IX, Bathurst tp.	Perth, Box 30.
Rock Products Company, The.	Lot 10, con. VI, Bathurst tp. (Jas. Keays' quarry)	1154 Nicholas Bldg., Toledo, Ohio.
Treadwell, W. G.	Hartington	Hartington.
Woods, W. B.	Lot 26, con. II, Chapman tp.	Wheeling, W. Va.

Fluorspar

During 1923 only one firm in Ontario shipped fluorspar, namely, Cross & Wellington, of Madoc, who produced some 64 tons valued at $597, from a deposit situated on lot 11, concession XIII, Huntingdon township, and which was consumed by Ontario metallurgical works.

Graphite

The Black Donald Graphite Company, Limited, operating a graphite mine and mill at Whitefish lake, near Calabogie, Renfrew county, mined and milled during the year, 1,025 tons of crude ore. Shipments totalling 240 tons of flake, and 828 tons of dusts, had a valuation of $65,557. Exports to the United States totalled 927 tons and 141 tons were shipped to Canadian points.

Graphite is consumed in the manufacturing of polishes, dressing, paints, inks, dyes and colours, explosives, and largely in foundries and machine shops. It is supplied as flake or dusts and is of great importance in the manufacture of graphite crucibles. Flake graphite brought a price slightly over $128 per ton, and dusts were worth about $42.

Artificial graphite, a product of the electric furnace, is manufactured by the Acheson Graphite Company of Niagara Falls, Ontario. The output in 1923 was 1,554,376 pounds.

Gypsum

Operations in 1923 were confined to those of the Ontario Gypsum Company, Limited, with head office at Paris. Quarries and mills are located at Caledonia and Lythmore, Haldimand county. During the year 111,904 tons were quarried, and 61,115 tons calcined. Products marketed were crushed gypsum 51,169 tons, ground 755 tons, calcined 3,317 tons, and calcined gypsum entering into the manufacture of various gypsum products 44,717 tons. The total, 110,227 tons of all grades marketed, shows a decrease of 10 per cent. from the 1922 production.

The uses of gypsum are as follows: Uncalcined as a retarder for cement, which has the function of regulating the speed of setting without injury to the tensile strength; as a fertilizer, in which ammonium sulphate is given off on mixing with manure and thus supplying an essential plant food; for crayon manufacture; as a filler for cotton goods: calcined as plaster of Paris for special use in art models and in surgery, and general use in hardwall plaster. Gypsum is used extensively in block manufacture, and as plaster board to take the place of lath. Fireproofing uses extend to floor and wall construction.

Iron Pyrites

The output of iron pyrites from Ontario mines amounted to 25,134 tons valued at $99,716. The market for pyrites is limited, although the sales in 1923 were considerably in excess of the 1922 figures. This industry flourished during the war period when there was an abnormal demand for sulphuric acid. Natural sulphur from the "Gulf" states has displaced pyrite to a large extent. Low cost production on a large scale in Texas and Louisiana has enabled the United States, during the past few years, to take first place as a producer of sulphur, about one-half the output being used in acid making. In 1922, Ontario shippers were the Grasselli Chemical Company, from Flower station, and the Nichols Chemical Company. The Sulphide property of the latter company had a production, but the large deposits at Goudreau and Northpines were not worked. From Northpines ore was shipped in 1921 to the dock at Fort William and shipments were made from this storage pile in 1923.

Following is a list of pyrite shippers in 1923.

IRON PYRITES SHIPPERS, 1923

Name of Owner, Firm or Company	Location or Name of Mine	P.O. Address of Manager, etc.
Grasselli Chemical Co.	Caldwell	Flower Station.
Nichols Chemical Co., Limited, The	Sulphide	Sulphide.
	Vermilion Lake	Northpines.

Mica

The production of mica which is centred in the eastern part of Ontario fluctuates considerably from year to year. During 1923 shipments totalled 1,980 tons having a value of $110,290 as against 2,229 tons worth $56,480 in 1922. The shipments during the period under review were made up of 1,712 tons of scrap valued at $20,230; 140 tons rough-cobbed worth $26,926; 110

tons thumb-trimmed worth $37,396, and 18 tons of splittings valued at $25,738. The product has a wide variety of uses such as for roofing, the manufacture of rubber and as an ingredient of certain lubricants. The grinding of scrap for the above trades has been carried on during the past years by one firm in Hull, Quebec, which is able to supply the trade demands.

Prices for thumb-trimmed mica, depending on quality, ranged as follows:

Size	Price per lb.	Size	Price per lb.
1″ x 1″	7c. to 17c.	2″ x 4″	60c. to 70c.
1″ x 2″	13c. to 23c.	3″ x 5″	$1.50 to $2.00
1″ x 3″	20c. to 35c.	4″ x 6″	$2.25
2″ x 3″	40c. to 60c.		

Following is a list of mica shippers:

MICA SHIPPERS, 1923

Name of Owner or Producer	Location or Name of Mine	P.O. Address of Manager, etc.
Gould Lake Mining Association	Sydenham	Sydenham.
Green, Geo		Perth Road.
Hogan, G. P		Sydenham.
Kent Bros. and Estate J. M. Stoness	Loughborough tp	Kingston.
Lee, W. W		Bedford Mills.
Loughborough Mining Co., Ltd	Loughborough tp	Sydenham.
Martin, A. G	Loughborough tp	231 Besserer St., Ottawa.
McFadden, R. J		Sydenham.
McNamara, H. E		Sydenham.
Nellis, T		Sydenham.
Orser, S. H		Perth.
Sullivan & Rogers	Bastard tp	Elgin.
Tory Hill Marble & Mica Co., Ltd	Glamorgan tp	Tory Hill.
Trousdale, P. J		Sydenham.
Woodruff, H. B		Perth Road.
Wright, R		Carleton Place.

Mineral Waters

Eight establishments produced and sold mineral waters in Ontario during 1923. In many cases the mineral waters are shipped from the springs in barrels or other containers to the bottling works and only a nominal value is given to these shipments. In other cases a much higher valuation is placed on the product by those companies doing the bottling at the springs. There is also a considerable quantity used for bathing and medicinal purposes at sanitaria which may not well be measured. For these reasons much difficulty has been met in arriving at comparable figures of quantity and value of the production. The springs are located at widely separated points throughout the Province. During the period reported shipments amounted to 227,030 Imperial gallons valued at $14,047.

Below are tabulated records of shipments of mineral waters for the past five years:

	1919	1920	1921	1922	1923
Imperial gallons	276,833	127,150	308,647	209,072	227,030
Value	$19,290	$15,059	$14,438	$10,528	$14,047

Petroleum

A report on "Petroleum in 1923," by the Natural Gas Commissioner, appears as Vol. XXXIII, Part V. The following statistical tables, which are repeated here for convenience, are taken from the above-mentioned report.

CRUDE PETROLEUM PRODUCTION BY FIELDS, 1919-1923*

Field	1919	1920	1921	1922	1923
	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.
Petrolia and Enniskillen	70,087	65,082	68,484	64,934	64,158
Oil Springs	45,245	39,388	40,967	43,213	39,090
Moore township	4,029	7,036	7,536	7,274	4,789
Sarnia township	4,259	3,495	4,068	3,223	2,386
Plympton township	560	531	481	695	872
Bothwell	29,425	25,563	26,877	25,680	27,665
Dover, West	16,705	12,171	7,473	5,482	6,305
Tilbury, East	1,660	623	1,003	126	1,262
Raleigh township	.....	†	3,320	663	302
Dutton	1,272	837	.....	386	315
Onondaga township	197	341	566	489	237
Mosa township	45,860	24,063	10,764	11,959	10,319
Thamesville	801	1,131	1,320	383	567
Dawn	.....	.....	.....	216	.....
Total Production.....Bbls.	220,100	181,750	172,859	164,732	159,399
Value.....$	632,789	724,145	466,716	466,587	395,301
Average price per bbl.‡.....$	2.87½	3.98½	2.68½	2.67	2.99

*Figures supplied by J. C. Waddell, Supervisor of Petroleum Bounties, Petrolia.

†Production for 1920 in Raleigh township was included with that of Dover West.

‡A bounty of 52½ cents per barrel (35 Imperial gallons), or a total of $90,748.78, was paid in addition by the Federal Government in 1923, under "The Petroleum Bounty Act."

Four refineries operated in the Province in 1923 as noted hereunder:

PETROLEUM REFINERIES, 1923

Company	Location of Refinery	Days Operated	Head Office Address
*British American Oil Co., Ltd.	Toronto, Cherry St.	314	Toronto, Royal Bank Bldg.
Canadian Oil Companies, Limited.	Petrolia	309	Toronto, Excelsior Life Bldg.
†Cities Service Oil Co., Ltd.	Wallaceburg	306	Wallaceburg.
Imperial Oil, Limited	Sarnia	312	Sarnia.

*Refinery operates entirely on imported crude.

†This company took over the Great Lakes Oil Company's refinery on March 1, 1921.

CRUDE PETROLEUM AND REFINERY STATISTICS, 1919-1923

Schedule	1919	1920	1921	1922	1923
Crude petroleum production					
Imp. gals.	7,703,515	6,361,234	6,050,062	5,756,602	5,598,985
*Value " $	632,789	724,145	559,198	466,587	395,301
Imported Crude, distilled					
Imp. gals.	141,157,309	148,540,511	150,692,113	152,888,816	138,527,971
Value " $	12,486,174	20,102,784	14,537,339	13,834,118	11,141,952
Ontario Crude, distilled					
Imp. gals.	7,693,385	6,402,118	5,880,086	5,612,645	5,837,827
Value " $	661,927	769,775	500,418	462,346	450,467
Per cent. of total	5.17	4.13	3.75	3.54	4.04
Products:					
Illuminating oil.....Imp. gals.	34,800,233	33,897,891	29,774,134	36,650,134	33,175,063
Value " $	5,073,647	6,331,706	3,335,200	4,077,350	3,758,185
Lubricating oil.....Imp. gals.	12,501,385	13,804,074	13,848,721	14,556,150	11,584,423
Value " $	2,293,640	3,276,569	2,351,975	2,558,278	2,107,530
Benzine, Naphtha, Gasoline.....Imp. gals.	44,625,590	47,418,420	51,033,337	59,223,186	50,884,894
Value " $	11,677,077	14,485,935	12,655,244	13,920,089	8,739,670
†Gas, and Fuel Oil, Tar. Imp. gals.	40,581,499	45,025,050	44,364,794	34,508,790	34,727,265
Value " $	2,265,457	5,486,636	2,130,685	2,510,427	2,367,050
Paraffin Wax and Candles....lbs.	10,903,202	10,398,127	10,777,994	12,063,768	10,484,436
Value " $	1,044,798	973,805	310,267	329,147	484,416
Employees.....Ave. No.	1,580	1,736	1,560	1,393	1,515
Wages paid.....$	2,045,072	2,695,507	2,176,700	2,018,765	2,265,307

*The value includes bounty paid to producers.

†Figures for 1921, 1922, and 1923 do not include Tar Products, which were 18,971,400 pounds valued at $142,285.00 in 1921; 8,186,013 pounds worth $265,150 in 1922; and 10,612,588 pounds valued at $222,675 in 1923. In 1922 there was also 38,016 tons of acid and petroleum coke valued at $263,034, and in 1923, 31,505 tons worth $249,425.

Quartz and Silica Brick

A marked increase in quartz shipments was due largely to the increasing requirements of nickel smelters and ferro-silicon producers. There was a large output from the quartzite quarries at Killarney and Port Neebish operated by Dominion Mines and Quarries, Limited, and shipped to the Electro-Metallurgical Company of Canada, located at Welland, manufacturers of ferro-silicon. Exports to Buffalo and other points were made.

The Algoma Steel Corporation, of Sault Ste. Marie, manufactures its own silica brick and silica cement, the quartz coming from a quarry at Mile 19 on the Algoma Central Railway.

The production for 1923 totalled 225,110 tons having a selling value of $510,410, which includes the value of silica brick made from quartz. There was sold during the period some 2,221 tons of silica brick worth $32,677, which was mainly composed of quartz. The value added by the process of manufacture was around $27,000.

The following operated quarries and made shipments in 1923:

QUARTZ SHIPPERS, 1923

Name of Owner, Firm or Company	P.O. Address of Operator	Location of Quarry
Algoma Steel Corporation	Sault Ste. Marie	A. C. Ry. (Deroche tp.).
Dominion Mines and Quarries	Toronto, Canada Life Bldg.	Killarney and Port Neebish.
International Nickel Co. of Canada	Copper Cliff	Dill tp.
Mond Nickel Company	Coniston	Neelon tp.
Orser-Kraft Feldspar, Ltd.	Perth	Bathurst, Drummond and S. Sherbrooke tps.
Wright & Company*	Sault Ste. Marie, 960 Queen St	Deroche tp., lot 12, con. I.

*Operates quarry for Algoma Steel Corporation.

Salt

The production of salt in Ontario during 1923 by ten companies operating eleven plants amounted to 197,917 tons having a value of $1,674,365 as against 176,741 tons worth $1,573,657 during the previous year. There is thus seen to be an increase of over 20,000 tons in quantity and $100,000 in value. The salt industry of Ontario is situated in the southwestern peninsula of the Province between Kincardine on Lake Huron and Amherstburg on the Detroit river. A considerable quantity of brine is used in the chemical plant of the Brunner Mond Company at Amherstburg and by the Canadian Salt Company at Sandwich in the production of soda ash, caustic soda, liquid chlorine and bleaching powder.

The following table gives details of Ontario's salt industry over a five-year period:

SALT STATISTICS, 1919-1923

Schedule	1919	1920	1921	1922	1923
Land tons	1,720	2,054	2,599	6,585	3,713
Coarse "	35,150	28,709	28,925	28,154	31,282
Fine "	47,571	39,663	36,074	34,684	36,924
Table and Dairy "	34,396	42,474	40,931	41,119	42,468
Pressed Blocks "	.....	.....	2,966	2,489	3,431
Brine (salt equivalent) "	29,275	93,712	50,529	63,710	80,099
Total sold or used "	148,112	206,612	161,024	176,741	197,917
Value of " $	1,395,368	1,544,867	1,643,527	1,573,657	1,674,365
Employees* No.	296	338	264	409	479
Wages $	319,463	442,004	311,205	539,813	508,525

*Employees of chemical works are not included.

The list of companies producing brine or salt in 1923 was as follows:

OPERATING SALT COMPANIES, 1923

Name of Owner, Firm or Company	Location of Wells or Works	P.O. Address of Manager, etc.
Brunner, Mond Canada, Limited	Amherstburg*	Amherstburg.
Canadian Salt Company, Limited, The	Windsor	Windsor.
	Sandwich*	
Dominion Salt Company, Limited, The	Sarnia	Sarnia.
Elarton Salt Works Co., Ltd	Warwick	Watford, R.R. No. 5.
Exeter Salt Works Company, Limited	Exeter	Exeter.
Goderich Salt Co., Limited	Goderich	Goderich.
Kincardine Salt Co., Ltd	Kincardine	Kincardine.
Western Canada Flour Mills Co., Ltd	Goderich	Goderich.
Western Salt Company, Limited	Courtright	Courtright.
Wingham Salt Works (Young Estate)	Wingham	Wingham.

*Chemical works using salt brine as raw material.

Talc and Soapstone

Quantity shipments show a decrease of 25 per cent. from 1922 figures. At the Henderson mine, from which the supply of G. H. Gillespie and Company of Madoc is derived, 6,658 tons of crude were mined. This company operates a mill where crude talc is dried, ground, bolted, graded and sacked for the market. The Asbestos Pulp Company also operates a mine and mill at Madoc and ships refined talc. With the exception of a small shipment of 17 tons of crude soapstone by H. H. Wood, of Mine Centre, Rainy River district, the entire marketed talc product was treated or refined. Two other deposits of soapstone occur near Wabigoon lake, Kenora district, and their development is expected during 1924.

Ground talc is widely used in the papermaking trades as a paper filler, and also for cosmetics, insulating coverings, as dressing for leather, enamel paints, chalk, as sizing in cotton cloths, also numerous other minor uses.

Soapstone in blocks has a market in the sulphate process pulp mills, for the lining of alkali recovery furnaces, and in the laundry trades as in tubs and vats. Other uses are for electrical panel boards and laboratory tables. The preparatory treatment given to the soapstone produced during 1923 consisted of sawing, lathing and burning. The product was marketed in Tennesee, U.S.A.

Following are statistics of the industry for the past five years:

TALC STATISTICS, 1919-1923

Schedule	1919	1920	1921	1922	1923
Crude talc shipped.....tons	1,644	5,228	9,967	12,874	*9,531
Ground talc shipped..... "	15,927	15,131			
Total value shipment.....$	240,339	306,319	140,390	178,397	125,124
Employees, mine and mill.....No.	87	60	30	46	57
Wages paid.....$	76,384	77,818	41,978	53,295	36,647

*Includes 17 tons soapstone valued at $850.

Sand and Gravel

The total sand and gravel marketed by Ontario producers during 1923 was 4,361,886 tons valued at $1,623,317, as against 3,576,420 tons worth $1,816,320 in 1922. The 1923 figures include 1,190,219 tons valued at $382,496 which was recovered by the dredging operations on the St. Clair and Thames rivers and in Lakes Superior, Erie and Ontario. In addition to this material the railways of the Province produced and used, for ballast purposes chiefly, 3,784,547 tons worth $383,641.

The following table shows the production of sand and gravel both on land and by dredging during the past four years. The material produced by railway companies for ballast is not included in this table, except for 1921.

SAND AND GRAVEL PRODUCTION, 1920-1923

Year	Operations on Land		Dredging		Total	
	tons	$	tons	$	tons	$
1920	1,046,211	559,820	2,197,150	830,884	3,243,361	1,390,704
1921	5,240,582	1,290,211	1,032,591	206,518	*6,273,173	1,496,729
1922	2,715,441	1,369,230	860,979	447,090	3,576,420	1,816,320
1923	3,171,667	1,240,821	1,190,219	382,496	4,361,886	1,623,317

*Includes 2,899,965 tons of ballast produced by railway companies, worth $394,147.

Following is a list of sand and gravel pit operators who marketed or used 1,000 cubic yards or more during the year:

SAND AND GRAVEL OPERATORS, 1923

Name of Owner or Company	Material G=Gravel S=Sand	Location of Deposits	Address
Adelaide, Township of	S. and G.	Adelaide tp., lot 3, con. V	Arkona, R.R. No. 1.
Allan Bros	S. and G.	Stop 19, Kingston Rd.	Toronto, 60 Birchcliffe Ave.
Armstrong Supply Co., The	S.	1143 York St., Hamilton	Hamilton, 34 James St. N.
Armitage, Mrs. Michael	S. and G.	Biddulph tp	Lucan, R.R. No. 1.
Ashton & Sons, E	S.	Scarborough tp., Victoria Park W.	Toronto, 1354 Queen St. E.
Axford, J. B	S. and G.	Yarmouth tp	St. Thomas, 35 Elm St.
Banbury, J. H	G.	Dereham tp., lot 4, con. III	Salford.
Bayley, John W	S. and G.	Hullett tp	Clinton.
Bellyou, Norman E	S. and G.	Murray tp., lot 6, con. I.	Trenton, R.R. No. 4.
Bennett, Joseph	S.	Scarlett Rd., York tp.	Toronto, 145 Caledonia Rd.
Benson & Patterson	S. and G.	Stamford tp., lots 17, 18.	Stamford.
Blizard, Mrs. R. E	S. and G.	London tp., lot 11, con. III	London, R.R. 6.
Borthwick, J. N	S. and G.	W. Nissouri, lot 5, con. II	Thorndale, R.R. No. 2.
Brantford, City of	S. and G.	Brantford tp	Brantford.
Bourne & Son, John	S.	Scarborough tp.	Toronto, Kingston Rd. and Blantyre Ave.
Boyd Bros	G.	Osgoode tp., lot 27, con. IV	Osgoode.
Brown & Sons, Wm	S. and G.	Smith tp., lot 19, con. III and lot 18, con. II	Peterborough, Box 784.

SAND AND GRAVEL OPERATORS, 1923—*Continued*

Name of Owner or Company	Material G=Gravel S=Sand	Location of Deposits	Address
Brantford Sand and Gravel Co..	S. and G.	Brantford tp.....	Brantford, Temple Bldg.
Burrows, John.....	S. and G.	Widdefield tp.....	North Bay, 447 Klock Ave.
Baxter, Jas. D.....	S. and G.	Dereham, lot 16, con. X	Brownsville.
Canada Rock Products, Ltd....	S. and G.	Erin tp., lot 16, con. X..	Toronto, 1002 Lumsden Bldg.
Canadian National Ry.....	S. and G.	Various pits.....	Montreal, Que.
Caradoc, Township of.....	S. and G.	Caradoc tp.....	Muncey, R.R. No. 1.
Cascaden, Chas. A.....	S. and G.	Malahide tp., lot 22, con. VI.....	Aylmer, R.R. No. 1.
Chalmers, Thos.....	S. and G.	Adelaide tp., lot 1, con. III.....	Kerrwood, R.R. No. 1.
Chatham, Wallaceburg & L. Erie Ry. Co.....	S. and G.	Raleigh tp., lot 29.....	Toronto, 43 Victoria St.
Carleton, County of.....	S. and G.	Various pits.....	Ottawa, Court House.
Carroll Bros.....	S.	Humberstone tp., lots 3, 4, 5, 6, 7, 8, 9, con. I.	Buffalo, N.Y., 490 Ellicott Square.
Conn, Malcolm.....	S. and G.	Nissouri tp., lot 29, con. VIII.....	St. Marys, R.R. No. 4.
Construction and Paving Co. of Ontario, Ltd.	S. and G.	Erin tp.....	Toronto, 708 Confederation Life Bldg.
Crosthwaite, F.....	S.	Barton tp., lot 3, con. III	Bartonville, Ont.
Cudmore, J. W.....	G.	Howard tp., lot 12, con. 1	Thamesville.
Cushing, W. and E.....	S. and G.	.....	London, 371 Wharncliffe Rd.
Corley, Ernest.....	S. and G.	Ops tp., lot 23, con. V..	Lindsay, 94 Adelaide St. N.
Cudmore, Mrs. A.....	S.	Usborne tp., lot 29, con. V.....	Hensall, R.R. No. 1.
Delaware, Township of.....	S. and G.	Delaware tp., lot 3, con. IV, lot 1, con. III....	Delaware.
Dibble, Wm. H.....	S. and G.	E. Zorra tp., lot 17, con. XIII.....	Woodstock, R.R. No. 7.
Dominion Concrete Co., Ltd....	S. and G.	South Gower tp.....	Kemptville.
Dunham, J. H.....	S. and G.	London tp., lot 5, con. A.	London, R.R. 8.
Durham Stone & Sand, Ltd.....	S. and G.	Durham.....	Toronto, 217 Bay St.
Dutton Village and Elgin Co....	G.	Dunwich tp., lot 10, con. A.....	Dutton.
Elgin County Highways.....	S. and G.	Yarmouth tp., lot 3, con. IV; Aldborough tp., lot C, con. VII; Southwold tp., lot 13, con. V.	St. Thomas, Court House
Ellins, Wesley.....	S. and G.	Etobicoke tp., lot 16, con. C.	W. Toronto, 219 Scarlett Rd.
Empire Limestone Co.....	S.	Sherkston.....	Buffalo, N.Y., 19 Hudson St.
Eagen, Wm.....	S. and G.	ZorraW.tp.,lot6,con .III	Embro.
Faulds, Morley.....	S. and G.	Southwold tp., lots 12 and 14, con. V.....	Iona Station, R.R. No. 4.
Forbear Sand and Gravel Co....	S.	Vaughan tp., lot 22, con. III.....	Maple.
Foster, R. R.....	S. and G.	Ottawa, Gloucester tp..	Ottawa, 278 Echo Drive.
Frid Bros.....	S. and G.	Hamilton, Dundas Rd. and Macklin St.	Hamilton, Dundas Rd. and Macklin St.
Forrester, Wm. E.....	S. and G.	Winchester tp., lot 15, con. X.....	Moorewood, R.R. No. 1.
Gibson, James.....	S.	Morris tp., lot 6, con. IX	Walton, R.R. No. 3.
Godson Contracting Co., Ltd...	S. and G.	Brock tp., lot 12, con. IV	Toronto, 113 Manning Chambers.
Gole, J. G.....	S.	Preston.....	Preston, Hamilton St.
Gregory, Milton.....	S. and G.	Usborne tp., lot 6, S.E.B.	Kirkton.
Guelph, City of.....	G.	Guelph.....	Guelph, City Hall.

SAND AND GRAVEL OPERATORS, 1923—*Continued*

Name of Owner or Company	Material G=Gravel S=Sand	Location of Deposits	Address
Hagerman, A. V	S. and G.	Ernestown tp., lots 12, 13, con. IV	Odessa, R.R. No. 1.
Harpell, R. E	S.	Kingston, lots 23, 24, con. IV	Cataraqui.
Harwich, Township of	S. and G.	Harwich tp	Blenheim.
Hoffman, Jas	S. and G.	Kitchener	Kitchener, 27 Pine St.
Holmes, Wm	S. and G.		Listowel, R.R. No. 1.
Howrey, Ernest	S. and G.	Nissouri tp., lot 10, con. VII	Thamesford, R.R. No. 4.
Huron, County of	S. and G.	Various pits	Goderich.
Independent Concrete Pipe Co., Ltd.	S. and G.	Blandford & E. Zorra tps.	Woodstock, 198 Riddell St.
Iroquois Sand and Gravel Co., Ltd.	S. and G.	Scarboro tp., lot 9, con. II	Toronto, 1107 Royal Bank Bldg.
Johnston, Peter	S. and G.	London	London, 51 Briscoe St.
Johnson, G. F	S. and G.	Westminster tp., lot 21, con. IX.	Wilton Grove, R.R. No. 2.
Kent, County of	S.	Raleigh tp	Chatham.
Keyes, S. W	S. and G.	E. Axford tp., lots 16 and 17, con. II	Woodstock, R.R. No. 8.
Kilbourne & Son, Harvey	S.	Westminster tp., Wharncliffe Rd	London, 9 Cove Road.
Kingston Sand and Gravel Co.	S.	Kingston tp., lots 33-34, con. V	Kingston, 179 Stuart St.
Lambton, County of	S.	Enniskillen tp., lot 9, con. XIII	Sarnia.
LeViness, J. E	S.	Stamford tp	Niagara Falls, R.R. 3.
McAuley, P. L	S.	Murray tp., lot 5, con. I	Trenton, R.R. No. 4.
McColl Bros	G.	Elgin	Rodney, R.R. No. 1.
Malahide tp	G.	Malahide tp., lot 21, con. VI	Aylmer.
Maple Sand, Gravel and Brick Co.	S. and G.	Vaughan tp., lots 21-24, con. III.	Toronto, 454 King St. W.
Middlesex, County of	S. and G.	Numerous places	London, County Bldgs.
Miller, J. A	S. and G.	Lucknow	Lucknow.
Mohawk Sand & Gravel Ltd	S. and G.	Brantford tp., lot 20, con. III	Brantford, Box 336.
Moore, W. E	S. and G.	Metcalfe tp., lot 15, con. XIV	Walkers.
Moore, Earl W	S. and G.	Metcalfe tp., lot 15, con. XIV	Walkers, R.R. No. 1.
Moyer, Lovelace Co., Ltd	S.	Pelham tp., lots 6 and 7, cons. VIII and IX	St. Catharines.
Newell, Herbert	G.	Malahide tp	Aylmer, R.R. No. 4.
Nixon, R. B	S.	London	London, R.R. 4.
Nolan, Jas	S.	McKillop tp., lot 9, con. V	Seaforth, R.R. No. 5.
Ollman Bros	S.	Hamilton, Macklin St	Hamilton, Macklin St.
Ontario Highways Dept	S. and G.	Numerous pits	Parliament Bldgs., Toronto.
Oxford, County of	G.		Woodstock.
Paris Sand and Gravel Co	S. and G.	S. Dumfries tp., lot 34, con. I	Paris, R.R. No. 2.
Parish, Wm	S. and G.	Brussels	Brussels.
Peel, Township of	S. and G.	Peel tp., lot 5, Con. XVIII; lot 1, con. XVI; lot 19, con. IX	Arthur.
Peterborough, City of	S. and G.	Hilliard farm, block G., south of north city limit.	Peterborough, 133 Simcoe St.
Ponsford, A. E	S. and G.	Yarmouth tp., lot 1, con. VII.	St. Thomas, 605 Talbot St.

SAND AND GRAVEL OPERATORS, 1923—*Continued*

Name of Owner or Company	Material G=Gravel S=Sand	Location of Deposits	Address
Putherbaugh, John	S. and G.	C.P.R. siding, near Sarnia	London, Bank of Montreal Chambers.
Quick, Chas. R.	S. and G.	Westminster, Manor Pk.	London, 101 Briscoe St.
Quigley, B. C.	S. and G.	Saltfleet tp., lot 29, con. III.	Hamilton.
Redden, Henry	S. and G.	Campbellford, Kent St.	Campbellford.
Rideau Canal Supply Co., Ltd.	S.	Hogs Back, Gloucester tp.	Ottawa, Rideau Canal Basin.
Robertson, A. W.	S. and G.	Huntingdon tp., lot 8, con. IV.	Tweed, Box 176.
Sacred Heart College	S. and G.	McKim tp., lot 5, con. IV.	Sudbury, Box 1360.
Sand and Supplies, Ltd	S. and G.	Waterloo co., near Ayr	Toronto, 54 University Ave.
Sarjeant Co., The	S. and G.	Barrie, James and Penetang Streets	Barrie, Dunlop St.
Seeback, Ed.	S. and G.	Ellice tp., lot 8, con. IV.	Sebringville, R.R. No. 1.
Shannon, Hiram L.	S. and G.	Richmond tp., lot 6, con. III.	Napanee, R.M.D. No. 5.
Shipley, Miss Emily	S. and G.	London tp., lot 30, con. XV.	Denfield, R.R. No. 3.
Shirk, Geo. M.	S. and G.	Bridgeport	Bridgeport.
Skelton, Albert	S. and G.	Morris tp., lot 17, con. IX	Blyth, R.R. No. 2.
Skinner, R.	S.	Usborne tp., lot 11, con. V.	Exeter.
Smith Estate (F. S. Scott)	S. and G.	N. Dumfries tp., lot 8, con. XII.	Galt.
Snelling, G.	G.		Walton, R.R. No. 3.
Smith, Edward	S. and G.	Howard tp., lot 16, con. IX.	Ridgetown, R.R. No. 3.
Smythe, C. & Co.	S.	Etobicoke tp.	Toronto, 477 Runnymede Rd.
Speiran, Geo. A.	S. and G.	Grey tp., lot 28, con. XIV	Brussels.
Stearns, G. H.	S. and G.	Russell tp., lot 8, con. I; Osgoode tp., lot 31, con. VI.	Russell.
Stewart, Wm. J.	S. and G.	Bayfield tp.	Bayfield.
Sutherland, H. A.	G.	Zorra, W. tp., lot 6, con. II	Embro, R.R. No. 4.
Standard Gravel Pits	S. and G.	Stamford tp.	Niagara Falls, 93 Clifton Ave.
Tarentorus, Township of	S. and G.	Tarentorus tp., sec. 29.	Sault Ste. Marie.
Temiskaming & Northern Ontario Ry.	S. and G.		North Bay.
Thiel, Elmer	S. and G.	Hay tp., lot 24, N.B.	Zurich, R.R. No. 2.
Thompson, Geo.	S.	Widdifield tp.	North Bay, Box No. 8.
Toronto, Hamilton & Buffalo Ry. Co.	S. and G.	Oakland tp.	Hamilton.
Toronto Land Corporation, Ltd.	S. and G.	Humber Range	Toronto, 16 King St. E.
Townsend, Township of	S. and G.	Simcoe	Simcoe, R.R. No. 4.
West Hawkesbury, Tp. of	S. and G.	Vankleek Hill	Vankleek Hill.
Wilks, George	S.	Woodstock	Woodstock, 26 Railway St.
Willox, Henry	S.	Stamford tp., part lots 4 and 17.	Niagara Falls, 209 Bridge St.
Windsor, Essex and Lake Shore Ry. Co.	G.	Mersea tp., W. of Leamington	Kingsville.
Windsor Sand and Gravel Co., Ltd., The.	S. and G.	Two miles west of Leamington	Windsor, 57 Hall Ave.
Wood, H. G.	S. and G.	W. Oxford, lot 14, con. I.	Ingersoll, R.R. No. 5.
Wright & Co.	S.	Korah tp., sec. 13	Sault Ste. Marie, 960 Queen St.
Yarmouth, Township of	S.	Yarmouth tp., lot 8, con. V.	St. Thomas, Southern Loan Chambers.
York Sand and Gravel	S.	Scarboro tp.	Toronto, Gerrard St. and Victoria Park Ave.

The following companies holding sand and gravel licenses from the Ontario Department of Mines carried on dredging operations during the period:—

SAND AND GRAVEL LICENSEES, 1923.

Licensee	Address	Location of Deposits
Cadwell Dredging Company	Windsor	Lake Erie, St. Clair river.
Cameron Steamship Company	Detroit, Mich.	Lake Erie.
Canadian Towing and Wrecking Company	Fort William	Lake Superior.
Chatham Sand and Gravel Company	Chatham	Thames river.
Considine-Reid, Ltd.	Windsor	St. Clair river.
Dept. of Public Highways, Ontario	Toronto	Thames river.
Dominion Towing & Wrecking Company	Fort William	Lake Superior.
Fineout, Geo., & Company	Port Arthur	Lake Superior.
Harbour Brick Company	Toronto	Lake Ontario.
Homegardner Sand Company	Sandusky, Ohio.	Lake Erie.
International Sand & Gravel Company	Detroit, Mich.	St. Clair river.
Lake Erie Sand Company	Sandusky, Ohio.	Lake Erie.
Lapish and Small	Sault Ste. Marie	Lake Superior.
Lyall, P.. & Sons Construction Company	Thorold	Lake Ontario.
McLean & Sons, A. B.	Sault Ste. Marie.	Lake Superior.
Merlo, Merlo and Ray	Ford	St. Clair river.
National Sand & Material Company	Welland	Lake Erie, Niagara river.
Niagara Sand Corporation (Jas. E. Carroll and T. E. Milburn)	Buffalo, N.Y.	Niagara river.

Stone

As noted in Table I, the total output of stone of all grades was 2,638,934 tons valued at $2,869,228 during 1923, as against 2,317,265 tons worth $2,969,926 during the previous year.

The table which follows shows the valuation of the several kinds of stone marketed or used during the past five years:

VALUE OF STONE PRODUCTION, 1919-1923

Year	Limestone	Sandstone	Trap	Granite	Marble	Total
	$	$	$	$	$	$
1919	1,112,340	5,544	82,995	10,683	19,360	1,230,922
1920	3,786,263	10,502	92,630	55,277	300	3,944,972
1921	3,934,045	6,423	158,467	68,647	.....	4,167,582
1922	2,547,485	9,454	167,630	245,357	.....	2,969,926
1923	2,552,555	23,378	149,746	143,549	.....	2,869,228

STONE QUARRY OPERATORS, 1923

Name of Owner, Firm or Company	Location	Kind of Stone
Abrams, J. M.	Gananoque	Granite.
Alabastine Co., Paris, Ltd.	Nichol tp.	Limestone.
Belton, Peter	Grantham tp.	Limestone.
Bergin, Patrick	Napanee	Limestone.
Bourgie, J. B.	Russell tp.	Limestone.
Brown, A. C.	Leeds tp.	Monumental Granite.
Bruce Mines Trap Rock Co., Limited	Bruce Mines	Trap.
Brunner, Mond, Canada, Ltd.	Amherstburg	Limestone.
Brussels, Village of	Grey tp.	Limestone.
Campbell and Lattimore	Finley	Granite.
Canada Crushed Stone Corporation, Ltd.	Dundas	Limestone.
Cloutier and Grenon	St. Isidore	Limestone.

STONE QUARRY OPERATORS, 1923—*Continued.*

Name of Owner, Firm or Company	Location	Kind of Stone
Cook, J. S., & Son	Wiarton	Limestone.
Crushed Stone, Limited	Eldon	Crushed Limestone.
Dept. of Prov. Secty., Asylums Branch	Guelph tp	Limestone.
Department of Public Highways	Toronto	Limestone and Dolomite.
Farr, Mrs. L. G	Haileybury	Limestone.
Farmer, Geo., & Sons	Longueil and Osgoode tps	Limestone.
Fort William, Corp. of the City of	Rifle Range, Ft. William	Trap Rock.
Foster, R. R	Nepean tp	Limestone.
Galt, Corporation of	N. Dumfries tp	Limestone.
Gow, James	Fergus	Limestone, Dolomite.
Grant Pros. Construction Co., Ltd	Nepean and March tps	Limestone.
Grenville Crushed Rock Co., Ltd	Oxford tp	Limestone.
Gordon Granite Co., D. V	Leeds tp	Granite.
Hagersville Crushed Stone Co., Ltd	Hagersville	Limestone.
Hagersville Quarries, Ltd	Walpole tp	Limestone.
Hagersville Contracting Co., Ltd., The	Walpole tp	Limestone.
Hall, R. Reece, & Son	McDougall tp	Limestone.
Halliday, Fred	Gloucester tp	Limestone.
Hanover Cement & Stone, Ltd	Hanover	Limestone.
Henderson Farmers' Lime, Ltd	Woodstock	Limestone.
Hicks, Wm	Owen Sound	Limestone.
Higginson, Geo., & Son	Coldwater	Limestone.
Horne, Wm	Butler	Granite.
Hourigan, Thos. L	South Elmsley tp	Limestone.
Innerkip Quarry	East Zorra tp	Limestone.
Keeling, Jas	Owen Sound	Limestone.
Kingston Penitentiary Quarries	Portsmouth	Limestone.
Kirby Co., Ltd., The T. Sidney	Gloucester tp	Limestone.
Lally, E	Smithville	Limestone.
Lavoie, Alfred	St. Felix	Limestone.
Law Construction Co., The	Bertie tp	Limestone.
Lincoln County	N. Grimsby tp	Limestone.
Longford Quarry Co., Limited	Longford Mills	Limestone and Riprap.
McDonell & Dibblee	Richmond Road	Limestone.
MacGillivray, J. H	South Elmsley tp	Limestone.
McKay, Alec L	Owen Sound	Limestone.
Markus, Wm., Ltd	Pembroke	Limestone.
Marshall, Jas	Barton tp	Limestone.
Mond Nickel Co., Ltd	Drury and Levack tps	Trap Rock.
Morrison Bros	Coehill	Granite.
Oliver Rogers Stone Co., Ltd., The	Owen Sound	Limestone.
Ontario Rock Co., Ltd	Belmont and Methuen tps	Trap Rock.
Ontario Stone Corporation, Limited	North Orillia tp	Limestone.
Ottawa Improvement Commission	Ottawa	Crushed Stone.
Pirson, John	Nelles Corners	Limestone.
Point Anne Quarries, Limited	Point Anne	Limestone.
Robertson, D., & Company, Limited	Milton	Sandstone.
Robillard, H., & Son	Ottawa	Limestone.
Roddy & Monk	Kingston	Limestone.
Rogers, F., & Co	Chinguacousy tp	Sandstone.
Routly, H. T	Ameliasburg and Hallowell tps	Limestone.
Standard White Lime Co., Limited	Beachville	Limestone.
Stormont, Dundas & Glengarry Counties	Finch tp	Limestone.
Streets and O'Brien	Leeds tp	Granite.
Thames Quarry Co	St. Marys	Limestone.
Wattam, Geo. H	Amaranth tp	Limestone.
Walker Bros	Thorold	Limestone.
Webster & Trory	Foot of Augusta St., Galt	Limestone
Wehman, John	Kingston	Limestone.
Wentworth Quarry Company, Ltd	Saltfleet tp	Limestone.
Wentworth County	Saltfleet, Flamboro and Barton tps	Limestone.
Woodhouse Crushed Stone Co., The	Woodhouse tp	Limestone.

Mining Divisions

Following are excerpts from comments by Mining Recorders on the subject of mining and prospecting activity in their respective divisions:

Port Arthur.—Confidence in the Port Arthur district was shown by the influx of capital of several well known companies, in connection with the different properties.

Kowkash.—A feature during this year was the change in attitude of many claim holders regarding sales. The owners of property showed willingness to place the claims against capital for development, thereby overcoming the great difficulty of the past, when undeveloped claims were held at too high a figure.

Timiskaming.—A considerable increase in activity was noted in this district in the number of new licenses issued and applications recorded, being almost double that of the previous year. South Lorrain and the Gillies Limit were again the scenes of important operations. The Mining Corporation optioned 13 claims in Blocks 15 and 16 (known as the Burk-Smith) and did considerable work in which a shaft was sunk 150 feet on Claim 19490 of the group mentioned. A 200-pound nugget of silver was found on the McDonald claim south of New Lake in Block 6 of the Gillies Limit. In addition to the above there has been considerable prospecting in the Timagami Forest Reserve in Strathcona, Strathy, Riddell and Cassels townships, as well as in Bryce and Coleman.

Gowganda.—Business fell off in this office although the mines of this area reported encouraging results.

Montreal River.—With two power lines now running through this area the future is favourable. A large amount of development and assessment work was reported in Matachewan Gold Area, and 400 claims were recorded in the Division.

Sault Ste. Marie.—The season of 1923 was the most important to date in this Division. The three sections, namely, Michipicoten, Goudreau and the Iron Range at Mile 60 on the Algoma Central Railway were all active. Nearly all of the former Michipicoten Mining Division was restaked and recorded with considerable assessment work completed and gold discoveries reported. In the Goudreau area diamond-drilling was done on claims numbered S.S.M. 2474 and 2475.

Larder Lake.—In addition to the continued satisfactory development of the well-known mines at Kirkland Lake, important discoveries were made at Boston Creek at the Barry Hollinger and also at the Blue Quartz and Hattie near Matheson. The revenue was greater during 1923 in the Larder Lake Division office than in any former year.

Following is a summary of business transacted in the offices of the Mining Recorders during 1923. Another table, page 43, shows the trend of prospecting from 1907 to 1923 inclusive, as indicated by the number of claims recorded. Moneys remitted for the Government fiscal year ending Oct. 31st, 1923, appears on the same page.

SUMMARY OF BUSINESS TRANSACTED IN THE SEVERAL MINING DIVISIONS DURING THE CALENDAR YEAR, 1923,

Schedule	Sudbury	Porcupine	Larder Lake	Sault Ste. Marie	Port Arthur	Kowkash	Timiskaming and Coleman	Gowganda	Montreal River	Kenora	Total
1. No. of letters received during the year..	2,460	2,686	8,706	1,214	4,203	583	2,607	367	1,977	1,418	26,221
2. No. of letters written during the year..	1,560	2,483	8,334	553	3,828	489	1,579	305	1,567	1,207	21,905
3. No. of Miners' Licenses issued.....	295	473	501	209	192	3	535	45	137	103	2,493
4. No. of Miners' Licenses renewed.....	310	432	736	260	286	31	723	29	165	112	3,084
5. No. of Mining Applications recorded..	436	1,424	1,736	498	222	106	971	33	400	150	5,976
6. No. of Mining Applications cancelled..	233	282	868	320	202	69	236	10	78	30	2,328
7. No. of Agreements, Transfers, etc., recorded.....	371	623	1,435	110	135	20	522	6	128	38	3,388
8. Amount received for Miners' Licenses, Permits, Recording Fees, etc.....$	7,808 50	17,796 50	23,136 00	6,402 25	4,517 75	1,081 75	14,698 25	1,169 00	5,811 00	2,392 25	84,813 25
9. Amount received as Purchase Money or Rental.....$	501 08	4,065 30	19,401 61	1,152 53	983 67	746 25	2,511 56	14 57	1,402 56	60 36	30,839 49
10. No. of Claims of which surveyors' plans were filed during the year.....	9	106	394	98	9	6	56	4	21	1	704
11. No. of disputes entered.....	4	11	14	2	2	.....	4	.....	.....	1	38
12. No. of disputed cases decided by Recorders.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13. No. of appeals to Mining Commissioner	.....	15	.....	1	.....	.....	.....	.....	.....	.....	16
14. No. of extensions of time granted.....	108	102	363	13	43	26	53	10	49	96	863
15. No. of Certificates of Record granted..	21	55	322	18	11	6	33	1	28	2	497
16. No. of Certificates of Performance of Work granted.....	12	114	214	19	16	6	31	1	22	11	446
17. No. of Claims for which papers were forwarded to the Department for issue of title.....	14	49	157	13	65	.....	33	.....	31	2	364
18. No. of Forest Reserve Permits issued..	26	92	2	34	8	3	25	50	92	.....	332
19. No. of Substitute Miners' Licenses issued.....	6	6	.....	3	7	.....	28	1	8	.....	59

MINING CLAIMS RECORDED IN THE SEVERAL MINING DIVISIONS, 1907-1923

Mining Division	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
Timiskaming	7,860	1,650	1,343	1,021	922	516	1,326	215	Record incomplete.	156	269	184	244	329	159	328	971
Coleman	291	270	150	40	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....
Sudbury	456	(est) 254	1,859	1,131	2,309	776	483	237		464	262	168	673	267	319	701	436
Sault Ste. Marie	291	100	.....	181	119	137	127	23		44	135	199	90	90	216	541	498
Port Arthur	317	370	475	207	183	180	182	353		172	180	66	171	108	120	296	222
Kenora	.....	73	102	95	89	91	.....	25		45	32	48	31	25	53	168	150
Parry Sound	102	56	.....	26	15	5	.....	2		10	25	12	39	33	Closed	.....	.....
Larder Lake	3,813	540	180	84	1,252	541	1,575	718		783	160	423	1,015	712	918	2,344	1,736
Montreal River	866	1,321	2,573	344	98	126	63	28		56	294	293	134	81	143	174	400
Gowganda	.....	.....	3,064	513	258	194	68	23		51	113	52	145	215	101	55	33
Porcupine	.....	.....	.....	2,150	3,756	538	496	240		401	236	48	136	192	273	760	1,424
Kowkash	.....	.....	.....	.....	.....	.....	.....	.....		160	135	2	9	21	3	148	106
Total	13,996	4,634	9,746	5,792	9,001	3,104	4,320	1,864	.....	2,342	1,841	1,495	2,687	2,073	2,305	5,515	5,976

STATEMENT OF MONEYS REMITTED BY MINING RECORDERS FOR THE FISCAL YEAR ENDING OCTOBER 31, 1923

Mining Division	Name of Recorder	Address	Purchase Price	Forest Reserve Permits	Miners' Licenses	Recording Fees, etc.	Total
			$	$	$	$	$
Sudbury	Campbell, C. A.	Sudbury	374 33	310 00	3,307 00	4,169 00	8,160 33
Porcupine	Donaghue, W. A.	S. Porcupine	3,370 73	910 00	4,257 00	11,481 25	20,018 98
Larder Lake	Ginn, H. G.	Swastika	15,441 96	30 00	5,857 00	14,455 75	35,784 71
Kenora	Holland, H. E.	Kenora	55 36	.....	1,117 00	1,115 00	2,287 36
Timiskaming	McAulay, N. J.	Haileybury	1,323 83	190 00	6,009 00	6,282 00	13,804 83
Sault Ste. Marie	Miller, W. N.	Sault Ste. Marie	256 00	220 00	2,163 00	3,516 00	6,155 00
Port Arthur and Kowkash	Morgan, J. W.	Port Arthur	7,281 37	100 00	2,619 00	2,681 00	12,681 37
Gowganda and Montreal River	Morgan, M. R.	Elk Lake	1,813 96	1,440 00	1,825 00	2,825 00	7,903 96
		Total	29,917 54	3,200 00	27,154 00	46,525 00	106,796 54

Mining Revenue

The revenue of the Department of Mines for the fiscal year ending October 31st, 1923, is given in detail hereunder:

REVENUE FOR THE YEAR ENDING OCTOBER 31, 1923

Mining Sales		$30,043 07	
Rent—			
Mining Leases	$9,562 90		
Licenses of Occupation	6,010 48		
		15,573 38	
			$45,616 45
Royalties		$1,746 26	
Fuel Investigation		2,594 33	
Boring Permits		200 00	
			4,540 59
Sand and Gravel Royalty		$80,742 26	
Sand and Gravel Licenses		3,817 68	
			84,559 94
Miners' Licenses		$42,161 92	
Permits		3,350 00	
Recording Fees		47,567 05	
			93,078 97
Mining Tax Act—			
Acreage Tax		$31,318 31	
Profit Tax		253,126 18	
Gas Tax		15,768 50	
			300,212 99
Casual Fees		$6,304 00	
Timiskaming Testing Laboratories, fees		19,252 60	
Cable Testing Machine, fees		1,126 00	
Natural Gas Commissioner's Office, fees		970 00	
Draughtsman, North Bay, maps		413 45	
Chemical and Assay, fees		1,160 00	
Alberta Coal, freight		4,973 45	
			34,199 90
Refunds—			
Contingencies		$583 41	
Explorations and Investigations		80 00	
			663 41
Total			$562,872 25

MINING LANDS SOLD AND LEASED IN YEAR ENDING OCTOBER 31, 1923*

District	Sales			Leases			Total		
	No.	Acres	Amount	No.	Acres	Amount	No.	Acres	Amount
			$			$			$
Timiskaming	158	5,923.44	14,891 48	132	5,794.47	1,206 79	290	11,717.91	16,098 27
Thunder Bay	78	3,067.16	7,364 21	2	78.40	78 40	80	3,145.56	7,442 61
Sudbury	2	82.96	248 88	7	363.90	363 90	9	446.86	612 78
Algoma	13	529.27	887 44	....	.....	.....	13	529.27	887 44
Kenora	2	40.35	100 88	....	.....	.....	2	40.35	100 88
Rainy River	5	202.30	505 75	....	.....	.....	5	202.30	505 75
Nipissing	....	.....	.....	8	468.80	468 80	8	468.80	468 80
Cochrane	74	2,912.25	6,827 25	....	.....	.....	74	2,912.25	6,827 75
Elsewhere	4	246 00	325 50	2	100.00	100 00	6	346.00	425 50
Total	336	13,003.73	31,151 89	151	6,805.57	2,217 89	487	19,809.30	33,369 78

*These figures do not agree with the first two items of the revenue statement above which records collections or moneys actually received during the fiscal year.

Under the Mining Tax Act, a graduated tax is levied on the net profits of mining companies in excess of $10,000 per annum. The basal rate is 3 per cent. The following statement gives details of the Profit Tax collected during the fiscal year ending October 31st, 1923:

DETAILS OF PROFIT TAX

GOLD—		
Hollinger Consolidated Gold Mines, Ltd.	$153,688 34	
Dome Mines Company, Ltd.	43,481 29	
McIntyre Porcupine Mines, Ltd.	4,845 75	
Lake Shore Mines, Ltd.	2,086 50	
Teck-Hughes Gold Mines, Ltd.	2,326 44	
Wright-Hargreaves Mines, Ltd.	4,177 76	
		$210,546 08
SILVER—		
Coniagas Mines, Ltd.	$748 38	
Keeley Mines, Ltd.	6,045 36	
Nipissing Mining Company, Ltd.	32,117 55	
Lorrain Operating Co.	1,497 52	
		40,408 81
NICKEL-COPPER—		
Mond Nickel Company		2,171 29
Total		$253,126 18

Mining Company Incorporations

A synopsis of mining companies incorporated and licensed in Ontario during the past two decades, given hereunder, furnishes an index of mining activity.

Between 1905 and 1907 the large increase was due to the formation of new silver mining companies at Cobalt and gold mining companies at Larder Lake. From 1909 to 1911 gold company organizations followed the discovery of the Porcupine gold field. In 1919 and 1920 the increase reflects a recovery from war time conditions.

SUMMARY OF MINING COMPANIES INCORPORATED AND LICENSED, 1904-1923

Year	Companies Incorporated		Extra-Provincial Companies Licensed	
	Number	Capital	Number	Capital
		$		$
1904	54	28,355,000	12	21,115,000
1905	99	27,509,000	17	6,190,000
1906	263	184,677,000	18	12,536,000
1907	321	319,876,000	15	5,815,000
1908	184	123,526,500	8	1,890,000
1909	282	236,883,000	9	320,000
1910	162	128,999,300	14	2,266,000
1911	213	215,640,000	19	7,125,000
1912	130	73,237,000	6	570,000
1913	119	78,000,000	12	21,735,000
1914	80	39,030,000	13	5,445,000
1915	59	42,005,000	2	10,200,000
1916	83	109,079,500	8	7,011,650
1917	100	117,183,000	7	7,202,000
1918	59	49,809,000	7	15,000,000
1919	149	223,600,000	10	9,554,197
1920	119	146,094,000	12	9,435,000
1921	67	105,715,000	6	1,030,000
1922	92	181,540,000	6	830,500
1923	89	184,295,500	5	1,675,000

MINING COMPANIES INCORPORATED IN ONTARIO IN 1923

Name of Company	Head Office	Date of Incorporation	Capital
			$
Algoma Gem Mining Company, Limited	Toronto	Apr. 13	60,000
Aliunde Minerals Exploration and Development Company, Limited	Toronto	Mar. 23	40,000
Allied Gas & Oil Company, Limited	Welland	Jan. 25	1,100,000
American Ontario Mining Company, Limited	Gilmour	Mar. 19	1,500,000
Anfuso Mining Company, Limited	Toronto	Feb. 15	40,000
Anglo and North American Oil Producing and Refining Company, Limited	Toronto	Aug. 23	1,000,000
Bernhardt Gold Mines, Limited, The	Cobalt	Jan. 9	2,000,000
Better 'Ole Gold Mines, Limited	Toronto	Feb. 1	3,000,000
Bidgood Consolidated Mines, Limited	Toronto	Nov. 27	3,000,000
Biltmore Gold Mines, Limited	Toronto	Oct. 10	2,500,000
Blackstone Mining Company, Limited	Toronto	Oct. 20	40,000
Bloom Lake Silver Mines, Limited	Toronto	Jan. 22	3,000,000
Canada-Alaska Mines, Limited	Toronto	Jan. 9	500,000
Canadian Dutch Oils, Limited	Toronto	Mar. 2	10,000,000
Canada Gold Syndicate, Limited	Toronto	Dec. 15	10,000,000
Canada Night Hawk Mines, Limited	Toronto	Jan. 31	2,000,000
Caribou Lake Mining Company, Limited	Toronto	Mar. 29	2,000,000
Conkeeda Mines, Limited	Toronto	May 2	40,000
Crescent Silver Cobalt Mining Company, Limited	Toronto	Feb. 27	2,500,000
Dominion Night Hawk Mines, Limited	Toronto	Mar. 19	3,000,000
Eastward Mines, Limited	Toronto	Dec. 14	2,500,000
Edhela Mines, Limited	Toronto	Apr. 16	40,000
Elzina Gold Mines, Limited	Ottawa	Mar. 28	3,000,000
Emery Creek Gold Mines, Limited, The	Toronto	Dec. 4	1,000,000
Empire Gold Mines, Limited	Toronto	Feb. 6	5,000,000
Enterprise Gold Mines, Limited	Kitchener	Apr. 6	2,000,000
Erie Gold Mining Corporation, Limited	Toronto	Apr. 24	1,000,000
Feldspar and Granite, Limited	Toronto	June 6	500,000
Flanagan-Skead Mines, Limited	Toronto	Oct. 12	3,000,000
Gardiner-Guibord Gold Mines, Limited	Matheson	July 19	2,000,000
Gilgreer Mines, Limited	Toronto	Oct. 2	2,000,000
Gold Hill Mining Company, Limited	Haileybury	Sept. 6	3,000,000
Golden Porcupine Mines, Limited, The	Toronto	Feb. 22	3,000,000
Haultain Mining Company, Limited	Gowganda	Sept. 1	2,000,000
Hayes-Lorrain Mines, Limited	Toronto	Aug. 25	2,000,000
Henderson Exploration Company, Limited, The	Alliston	Sept. 6	250,000
Herman Lake Gold Mines, Limited	Sault Ste. Marie	Apr. 28	2,500,000
Hilcrest Oil Company, Limited	Hamilton	Apr. 10	50,000
Holdsworth Mining Company, Limited	Sault Ste. Marie	Aug. 27	40,000
Humber Oil Company, Limited, The	Toronto	Jan. 13	500,000
Judson Gold Mines, Limited	Toronto	Apr. 4	3,000,000
Kenwood Mining Company, Limited	Toronto	Nov. 28	40,000
Lakeside Lorrain Silver Mines, Limited	Toronto	Aug. 4	1,500,000
Laurentian Mines, Limited	Ottawa	May 14	40,000
Lorrain Exploration Company, Limited	Toronto	Mar. 20	40,000
Lorrain Silver Syndicate, Limited	Toronto	Apr. 4	3,000,000
Lorrain Trout Lake Mines, Limited	Toronto	Mar. 20	1,500,000
Lucky Ben Gold Mines, Limited	Toronto	Nov. 22	2,500,000
Malone Lake Gold Mines, Limited	Peterborough	June 18	3,000,000
Matachewan General Mines, Limited	Toronto	July 26	2,500,000
Mammoth Mountain Gold Mines	Toronto	Feb. 9	2,000,000
Midway Porcupine Mines, Limited	Timmins	July 6	2,000,000
New Lake Mines, Limited	Toronto	Dec. 18	40,000
North Colonial Gold Mines, Limited	Toronto	Feb. 5	3,000,000
North Shore Gold Mines, Limited	Toronto	Jan. 24	1,250,000
Northrand Development Company, Limited	Toronto	Oct. 17	250,000
Ontario Quebec Gold Mines, Limited	Toronto	June 21	1,000,000
Otisse Lake Powell Gold Mines, Limited	Toronto	July 13	50,000
Paramac Porcupine Mines, Limited	Toronto	Oct. 25	3,000,000
Phoenix Molybdenite Corporation, Limited, The	Toronto	Sept. 22	500,000
Porcupine Coalition Mines, Limited	Toronto	Feb. 5	100,000
Porcupine Goldacre Mines of Canada, Limited	Toronto	June 6	4,000,000
Porcupine-Kirkland Gold Mines, Limited	Toronto	Nov. 3	10,000,000

MINING COMPANIES INCORPORATED IN ONTARIO IN 1923—*Continued*

Name of Company	Head Office	Date of Incorporation	Capital
Porcupine Midfield Gold Mines, Limited	Toronto	Nov. 6	3,000,000
Porcupine Mutual Gold Mines, Limited	Toronto	Nov. 6	3,000,000
Powell Matachewan Gold Mines, Limited	Toronto	Jan. 29	3,000,000
Powell-Rouyn Gold Mines, Limited	Toronto	Oct. 22	522,000
Regina Reef Gold Mines, Limited	Toronto	Dec. 5	2,500,000
Rexargo Mines, Limited	Kirkland Lake	Feb. 10	3,000,000
Rose Kirkland Gold Mines, Limited	North Bay	Feb. 2	1,000,000
St. Joseph-Kirkland Gold Mines, Limited	Haileybury	Apr. 11	2,000,000
Schreiber Gold Mines, Limited	Toronto	May 4	2,500,000
Shannon-Goodfish Gold Mines Company, Limited	Haileybury	May 7	2,000,000
Silver Hill Mining Company, Limited, The	Toronto	Jan. 31	2,000,000
Silver Sill Company, Limited, The	Cornwall	Mar. 2	1,000,000
Skead Consolidated Gold Mines, Limited	Toronto	Apr. 24	10,000,000
South Dome Lake Mines, Limited	Toronto	June 5	3,000,000
Standard Kirkland Mines, Limited	Toronto	Jan. 13	2,500,000
Texas Grey Gas and Oil Company, Limited	Toronto	May 22	40,000
Tisdale-Ontario Gold Mines, Limited	Toronto	Dec. 6	40,000
Tobico Gold Mines, Limited	Toronto	May 25	2,500,000
Toronto Lorrain Silver Mines, Limited	Toronto	Jan. 31	1,500,000
Tough-Oakes Burnside Gold Mines, Ltd	Torodto	Sept. 18	5,000,000
Trans-Canada Exploration Company, Limited	Toronto	June 5	200,000
Utica Goudreau Development Company, Limited, The	Sault Ste. Marie	Jan. 22	40,000
Voraine Mines, Limited	Toronto	Apr. 30	500,000
Wabigoon-Contact Bay Gold Mines, Limited	Dryden	Mar. 5	1,250,000
Western Ontario Mines, Limited	Toronto	June 20	3,000,000
Wigwam Silver Mines, Limited	Wigwam	July 5	2,000,000
Total (89 companies)			184,295,500

Companies of Extra-Provincial incorporation holding mining lands in Ontario are required, under The Ontario Companies Act, to take out a license and specify the amount of capital used in Ontario in connection with mining.

Following is a list of the companies so licensed in 1923:

MINING COMPANIES LICENSED IN 1923

Name of Company	Head Office for Ontario	Date of License	Capital for use in Ontario
Falcon Mica Mining Company, Ltd	Falcon Island, Lake of the Woods	Feb. 21	$200,000 00
Bruce Consolidated Gold Mines, Ltd	Cohen & Cohen, Sun Life Bldg., Toronto	Apr. 9	50,000 00
Anglo-Canadian Explorers, Ltd	Kirkland Lake	Sept. 17	625,000 00
Porcupine Goldfields Development and Finance Company, Ltd	Timmins	July 11	500,000 00
London Gull Lake Mines, Ltd	Kirkland Lake	Sept. 6	300,000 00

INCREASE OF CAPITAL STOCK IN 1923

Name of Company	Date	From	To
Baldwin Gold Mining Company, Ltd	Aug. 29	$2,500,000	$5,000,000
Everett Mines, Ltd	Apr. 21	1,500,000	3,000,000

Provincial Assay Office

The Provincial Assayer, W. K. McNeill, reports as follows for the year 1923.

The Assay Office has been in operation without interruption during the entire year and the usual variety of work has been done with the assistance of T. E. Rothwell, Chemist and Assayer; Robert Stewart and Reginald Eyre, Laboratory Assistants.

The work during the year may be classified as follows:

FREE ASSAYS UNDER THE PROVISIONS OF THE MINING ACT OF ONTARIO

Mining Division	Samples Received for Free Assays During 1923										
	Gold	Silver	Copper	Iron	Lead	Zinc	Tin	Nickel	Platinum	Tungsten	Total
Eastern Ontario*	15	1	....	2	1	....	....	....	....	....	19
Fort Frances*	41	3	....	1	....	....	....	....	....	....	45
Gowganda	16	1	....	....	....	....	....	....	....	....	17
Kenora	19	9	....	....	2	....	2	....	....	....	32
Kowkash	10	6	....	....	....	....	....	....	....	....	16
Larder Lake	143	5	2	....	....	....	....	1	1	....	152
Montreal River	13	6	....	....	....	....	....	....	....	....	19
Parry Sound*	1	1	....	....	....	....	....	....	....	....	2
Porcupine	51	....	....	....	....	....	1	....	....	....	52
Port Arthur	23	11	2	2	....	....	....	....	....	1	39
Sault Ste. Marie	153	24	5	16	5	3	....	....	....	....	206
Sudbury	36	3	3	....	....	....	....	1	....	....	43
Timiskaming	12	25	....	....	....	....	1	....	....	....	38
Total	533	95	12	21	8	3	4	2	1	1	680

*All records for these Divisions are kept at the Toronto office.

The following is a statement of the samples submitted by the general public for which the regulation fee was charged, and also those submitted by geologists and officers of the Department of Mines.

CUSTOMS ASSAYING AND GENERAL WORK, 1923

Gold	821 samples.
Silver	123 samples.
Copper	49 samples.
Iron	27 samples.
Rocks	25 samples were submitted by geologists of the Department of Mines for complete analysis.
Radium	20 samples were submitted on which reports were issued. A number were radio-active.
Miscellaneous	83 samples of other minerals were tested. These included: 12 silica, 11 nickel, 8 water, 7 potash, 6 platinum, 6 lead, 5 oil, 5 sulphur, 4 arsenic, 3 cobalt, 3 soda, 2 zinc, 2 titanium; and one each of feldspar, manganese, antimony, lime, phosphorus, vanadium, uranium, palladium and alumina.
Identification	109 samples were received by mail and reports issued. A large number were brought directly to the Laboratory; of these no record was kept.

The schedule of charges for the Provincial Assay Office and Chemical Laboratory is as follows:

Tariff of Fees for Analyses and Assays

	Fee
1. Assays:	
Gold	$1 50
Silver	1 50
Gold and silver in one sample	2 50
Platinum minerals	5 00
Gold and platinum minerals in one sample	7 00
Separation of platinum minerals	Prices on application.
2. Iron Ores:	
Iron (metallic)	$1 50
Silica	1 50
Iron and insoluble residue	2 50
Ferrous oxide	2 00
Phosphorus	3 00
Sulphur	2 50
Iron, sulphur, phosphorus and insoluble	8 00
Manganese	3 00
Titanium	4 00
Complete analysis	Prices on application.
3. Limestones, Dolomites, Marls, Clays, Shales:	
Determination of:	
Insolubles	$1 50
Silica	1 50
Ferric iron	3 00
Ferrous iron	2 00
Alumina	3 00
Lime	2 00
Magnesia	2 50
Potash	5 00
Soda	5 00
Alkalies (on one sample)	6 00
Water (combined)	2 00
Moisture	1 00
Carbon dioxide	2 00
Sulphur	2 50
Phosphorus anhydrite	3 00
4. Examination of Clay, Shale, or Cement Rock for Cement Manufacture:	
Determination of:	
Silica, Iron oxide, Alumina, Lime, Magnesia, Sulphur, and Volatile matter	Prices on application.
5. Coal, Coke, Peat, etc.:	
Determination of:	
Moisture	$1 00
Volatile combustible	1 50
Fixed carbon	1 50
Ash	1 50
Sulphur	2 50
Phosphorus	3 00
Caloric value (B.T.U.)	5 00
Ultimate analysis	Price on application.
6. Mineral Waters	Price on application.
7. Ores and Minerals:	
Determination of:	
Alumina	$3 00
Antimony	4 00
Arsenic	4 00
Bismuth	4 00
Cadmium	4 00
Chromium	5 00
Cobalt	5 00
Nickel	5 00
Cobalt and nickel in same sample	6 00
Copper	2 00
Fluorite	4 00
Lead	3 00
Molybdenum	4 00
Manganese	3 00
Tin	4 00
Zinc	3 00

8. Rocks, Complete Analysis.....Price on application.

9. Slags, Sand, etc.....Price on application.

10. Identification of Minerals and Rocks not Requiring Chemical Analysis..... Free.

11. Test for Radio-Activity..... Free.

Any analytical work not specified in this list will be undertaken on application to the Provincial Assayer.

The pulp of each sample is retained for future reference.

DIRECTIONS

Samples will be dealt with in the order of their arrival. In every instance specimens and samples should be accompanied by statement specifying the precise locality from which they were taken.

Crushed samples representing large quantities or samples less than five pounds weight may be sent by mail as third-class matter. Samples not exceeding eleven pounds in weight may be sent by parcel post. The name and address of sender should be written plainly on each parcel. Instructions, with money in payment of fees, should be contained in a separate letter. Samples may be sent by express, charges prepaid.

Sample bags addressed to this Laboratory for sending ore pulp by mail may be obtained free on application; also canvas bags for shipping.

Money in payment of fees, sent in by registered letter, post-office order, postal note, or express order, and made payable to the Provincial Assayer, must invariably accompany sample to ensure prompt return of certificate, as no examination is commenced until the regulation fee is paid.

Samples should be addressed as follows:

Provincial Assay Office,
5 Queen's Park,
TORONTO, ONT.

Timiskaming Testing Laboratories

As noted in the last annual report the Timiskaming Testing Laboratories were taken over by the Ontario Department of Mines from the T. & N.O. Railway Commission on July 1st, 1921. The equipment which consists of laboratories for assaying and a sampling plant, is under the management of A. A. Cole, Mining Engineer of the T. & N.O. Railway Commission, and George Dickson, Superintendent.

The following is a financial report for the year 1923, with comparative figures for the year 1922:

COMPARATIVE FINANCIAL STATEMENT OF THE TIMISKAMING TESTING LABORATORIES, 1922-1923

Schedule	1922	1923
Receipts	$18,096 19	$18,699 22
Earnings	17,749 51	20,117 81
Expenditures	19,173 19	19,781 25

Following is a brief statement of the work of the year:

Assaying.—Gold, 3,406 samples; silver, 2,001; bullion silver, 546; gold and silver, 235; copper, 161; cobalt, 115; a grand total of 6,640 samples.

Silver Ore Milled and Sampled.—Mine ore, 556 tons; concentrates, 142.70 tons; base bullion melted, 268 bars containing 284,210.86 gross ounces.

Gold Ore Milled and Sampled.—Mine ore, 5 tons.

Gold Ore Tested.—Screen tests, 2; amalgamation tests, 4; cyanide tests, 8; and concentration tests, 1.

Gold Ore Purchased.—Mine ore, 13 lots weighing 37.97 tons having a gross value of $2,419.95.

During the period September, 1922, to November. 1923, the receipts of gold ore included 16 parcels having a gross weight of 38½ tons for which $1,837.41 was paid, according to the schedule of rates. A special freight rate was granted on these shipments over the T. & N.O. Railway. The names of the several shippers during the period were: Blue Quartz Gold Mines, A. J. May, J. J. Anderson, Abitibi Gold Mines, C. B. Stevenson, Atlas Gold Mines, Foster-Glendinning, A. R. Farrell, Wm. Mundell, Robert Holding, Dr. A. McMurchy, Gold Hill Mining Company, and the Baldwin Gold Mines. The above gold ore was being held until there was a sufficient quantity to ship by the car load to the Hollinger mine at Timmins.

Departmental Correspondence

The volume of correspondence necessary for the work of the Department in all its branches is considerable. Figures supplied by the Files Branch show that for the fiscal year ending 31st October, 1923, communications received through the office of the Deputy Minister numbered 22,851, and communications sent out 22,362. New files issued were 610.

Correspondence in connection with the office of the Minister of Mines is not included, nor is that pertaining to applications for patent or lease of mining lands—the latter files being kept in the Department of Lands and Forests.

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The following companies and firms were engaged in the mining and milling of talc during 1923:

TALC AND SOAPSTONE OPERATORS, 1923

Firm or Company	Location of Mine or Works	Address of Manager, etc.
Asbestos Pulp Company, Limited	Huntingdon tp	Madoc.
*Henderson Mines, Limited	Huntingdon tp	Madoc.
Geo. H. Gillespie and Company, Ltd	Madoc (grinding mill)	Madoc.
Wood, H. H	Mine Centre†	Toronto, 97 Avenue Rd.

*The Henderson mine was operated under lease by Henderson Mines, Limited, the product going to the mill of Geo. H. Gillespie and Company.
†Soapstone deposit.

CONSTRUCTION MATERIALS

General Remarks

The production of these materials depends on the progress of building and construction of many kinds. A study of building permits over a term of years as published by the Department of Labour will, therefore, give the investigator a good conception of the relative production from year to year. The extraordinary activity shown in building prior to the war reached its peak in 1912 and slackened abruptly in 1915 through the curtailing of all but necessary construction. In 1912 and 1913, the best pre-war years, permits averaged nearly $50,000,000. The increases which followed the war, especially in 1919 and 1920, should be interpreted in the light of the increased cost of wages and building materials, but during 1923 reductions in these costs were observed and while such costs may not return for many years to the standards of 1913, the figures for permits will closely reflect the amount of production. In 1923 building permits for 26 cities in Ontario totalled $71,378,679 as against $78,414,474 for the same cities in the previous year.

Clay Products

Brick and Tile.—The year 1923 was marked by a slight decrease in the value of the output, the figures being $6,270,615 in 1923 as against $6,944,218 in 1922, and was due to the falling off in the amount of building done. There were decreases in the quantities of common, fancy and pressed brick and drain tile during the period, and also in the values of pottery and sewer pipe. The average prices for the whole Province were, common $17.10 per thousand, fancy and pressed $19.50, and drain tile $29.36 per thousand, the corresponding figures for 1922 were $17.56, $20.03 and $26.69. A list of producing companies with their addresses is given below.

Pottery.—The pottery trade in Ontario was represented by three companies which produced $78,000 of flower pots and other glazed pottery manufactured from domestic (glacial) clays. Fireclays are imported for the manufacture of stoneware and refractory linings for stoves. The figure given above does not include products made from imported materials.

Sewer Pipe.—The great development achieved during the past two or three decades in municipal utilities has brought into existence some important industries. The manufacture of sewer pipe is one of these and in Ontario three companies have greatly enlarged their output by the demand for sewage disposal systems. During 1923 the value of sewer pipe reached the total of $925,858 and consisted of pipe of many different sizes. In 1922 the total was slightly greater, amounting to $973,824. The term "sewer pipe" also includes wall copings, flue linings, segment sewer blocks and conduits. Potteries using imported clays are not included in the list below.

SEWER PIPE AND POTTERY WORKS, 1923

Name of Company	Location of Plant and P.O. Address of Manager, etc.
SEWER PIPE	
Dominion Sewer Pipe and Clay Industries, Ltd.	Swansea.
Hamilton & Toronto Sewer Pipe Co., Ltd.	Hamilton.
Ontario Sewer Pipe & Clay Products, Ltd.	Mimico.
POTTERY	
Davis & Son, John	601 Merton St., Toronto.
Foster Pottery Company	Main St. West., Hamilton.

In the following table the value of clay products for the last pre-war year is given and also for subsequent years.

VALUE OF CLAY PRODUCTS SOLD OR USED, 1913-23

Year	Brick		Pottery	Drain Tile	Sewer Pipe	Total
	Common	Pressed Fancy, Building Tile, etc.				
	$	$	$	$	$	$
1913	3,283,894	1,162,860	52,875	292,767	600,297	5,392,693
1914	2,336,207	894,381	25,720	277,530	571,750	4,165,597
1915	763,591	375,865	49,387	321,253	361,283	1,871,379
1916	509,559	495,895	87,025	275,471	216,749	1,584,699
1917	713,824	776,302	94,501	546,040	379,923	2,509,590
1918	665,454	592,286	88,275	309,899	362,536	2,018,450
1919	1,966,711	726,500	119,551	354,700	609,100	3,776,562
1920	2,209,265	1,178,656	127,049	359,373	860,811	4,735,154
1921	2,025,643	2,059,606	69,984	397,104	939,463	5,094,696
1922	2,614,120	2,899,205	88,889	368,180	973,824	6,944,218
1923	2,088,614	2,182,531	78,000	283,662	925,858	*6,270,615

*Includes $1,475 worth of silica cement.

Following is a list of 135 brick and tile operators who reported an output in 1923:

BRICK AND TILE PLANTS, 1923

Name	Address	Product
Alvinston Brick and Tile Co., Ltd	Alvinston	Common Brick, Hollow Blocks and Tile.
Armstrong Bros	Fletcher	Tile.
Atlas Brick Co., Ltd	Toronto, 30 Toronto St	Pressed Brick.
Baker, Geo. C	Arnprior	Brick and Tile.
Bannerman, Geo., Jr	Greenock, R.R. No. 1	Common Brick and Tile.
Barnhardt, W. H	Stratford	Brick and Tile.
Bartonville Pressed Brick Co., Ltd	Hamilton, Sun Life Bldg.	Brick.
Batchelor, Samuel	Proton	Tile.
Bay of Quinte Brick Works	Belleville, R.R. 4	Brick.
Bechtel-Reed Co	Waterloo	Brick.
Belle River Brick & Tile Co	Belle River	Brick and Tile.
Booth Brick and Lumber Co., Ltd	New Toronto	Pressed Brick.
Brampton Pressed Brick Co	Brampton	Pressed Brick and Tile.
Broadwell & Son, B	Kingsville	Tile, Brick and Blocks.
Brownscombe, H	Cargill	Brick and Tile.
Caledon Mountain Shale Products, Ltd	Toronto, 88 St. David St.	Brick.
Campbell, Neil F	West Lorne	Brick and Tile.
Canadian Fireclay Products, Ltd	Toronto, 364 Bay St	Brick and Tile.
Canadian Pressed Brick Co., Ltd	Hamilton, 36 Sun Life Building	Pressed Brick.
Chapman, John	Napanee	Brick and Tile.
Cheeseman, Peter	Hamilton, 670 King St. W.	Brick.
Cooksville Shale Brick Co., Ltd	Toronto, 26 Queen St. E.	Brick.
Cooper, W. H	Hamilton, 104 Clyde Block	Brick.
Cornhill & Sons, Ltd	Chatham, Grand Ave. E.	Brick.
Crang, Jethro	Toronto, 2 Regal Rd	Brick.
Crawford Bros	Hamilton, King and Macklin Sts	Brick.
Curtin, Frank	Lindsay	Brick.
Curtis Bros	Peterboro, Box 809	Brick and Tile.
DeLaplante, J. E., & Co	Toronto, 1000 Gerrard St. E	Brick.
Deller, Albert E	Vienna	Brick, Tile and Blocks.
Deller Bros	Norwich, R.R. No. 2	Brick, Tile and Hollow Blocks.
Deller, Wm. H	Thorndale, R.R. No. 4	Tile.
Deverell, T. G	Whitby, Box 233	Brick and Tile.
Dolan, John	Watford, R.R. No. 2	Tile.
Dominion Sewer Pipe and Clay Industries, Limited	Aldershot	Brick, Blocks and Tile.
Don Valley Brick Works	Toronto, 714 Dominion Bank Building.	Common, Pressed and Tapestry Brick, Blocks.
Donaldson, S. E	Harriston, R.R. No. 4	Tile.
Elliott, Charles	Bluevale	Brick and Tile.
Elliott, Wm	Glenannan	Brick and Tile.
Elliott, Jas., Jr	Sault Ste. Marie, 519 Wellington St. N.	Common and Rug Brick.
Fort William Brick and Tile Company	Fort William, 509 Victoria Avenue	Brick.
Fox, Geo. J	Dresden	Brick.
Fraser & Leith	Blyth	Brick and Tile.
Frid Bros	Hamilton	Brick.
Gammage, C. B	Dresden, R.R. 2	Tile.
Gardiner, William	Blenheim	Brick and Tile.
Godfrey & Co., Thos	Carleton Place	Brick.
Grimsby Brick & Tile Co	Grimsby	Brick.
Haines, W. H. J	Toronto, 58 Wellington St. W	Brick.
Hallatt & Son, H	Comber	Brick, Tile and Blocks.
Halton Brick Co., Ltd	Terra Cotta	Pressed Brick.

BRICK AND TILE PLANTS, 1923—*Continued*

Name	Address	Product
Hamilton Pressed Brick Co., Limited	Hamilton, Kensington Ave. S.	Pressed Brick.
Hill, Aaron	Essex	Tile.
Hill, A. W.	Coatsworth, R.R. No. 1	Brick and Tile.
Hill Brick Co.	Madoc	Brick.
Hinde Bros.	West Toronto	Brick.
Hircock Bros. & Company	Bowmanville	Brick and Tile.
Hitch, D. A.	Ridgetown	Brick and Tile.
Hitch, Thos.	St. Thomas, Box 254	Brick and Tile.
Hodder, J. H.	Dutton	Brick and Tile.
Holland & Son, William	Ruscomb	Brick and Tile.
Howlett, Fred.	Petrolia	Brick and Tile.
Interprovincial Brick Co. of Canada, Ltd., The	Toronto, 30 Toronto St.	Pressed Brick.
Jackson Bros.	Brantford	Brick.
Jamieson Lime Co.	Renfrew	Brick and Tile.
Janes, D. A.	Mt. Brydges	Brick and Tile.
Jasperson Brick and Tile Co.	Kingsville	Brick, Hollow Blocks and Tile.
Jervis & Son, John	Dorchester Station	Brick and Tile.
Johnson, Jas., Sr.	Pembroke, R.R. No. 3	Brick.
Kerr & Pettman	Goderich, R.R. 4	Brick and Tile.
Koebel, Joseph Z.	St. Clements	Tile.
Kruse Bros.	Seaforth, R.R. No. 3	Brick and Tile.
Kuhn, Henry J.	Centralia, R.R. No. 2	Tile.
Labey & Son, Geo. A.	Foxboro	Tile.
Lindsay, Stephen	Wallaceburg	Tile.
Lowes Bros.	Chatham, R.R. 3	Brick and Tile.
McComb, Chester	Denfield, R.R. 2	Brick and Tile.
McCormick Bros.	Watford, R.R. No. 5	Brick and Tile.
McIvor Bros.	Cobourg, Box 636	Brick.
McMahon, Robert	Kerwood, R.R. No. 2	Tile.
Martin Estate, David	Thamesville	Tile.
Maw Bros.	Minesing	Brick.
Midland and Penetang Brick Works	Penetanguishene	Brick.
Merkely's, Ltd.	Ottawa, 53 Queen St.	Brick.
Middleton, Chas.	Wyoming	Tile.
Milton Pressed Brick Co., Ltd.	Milton and Streetsville	Pressed Brick.
Miner, J. T.	Kingsville, R.R. No. 2	Tile.
National Fire Proofing Co. of Canada, Ltd.	Toronto, 601 Dominion Bank Building	Tile and Blocks.
New, Edward	Hamilton, Dundas Rd.	Brick.
O'Dell, Albert & Henry	Ingersoll	Brick, Tile and Blocks.
Ollman Bros.	Hamilton, Macklin St.	Brick.
Ontario Brick and Tile Plant	Mimico	Brick, Tile and Blocks.
Ontario Paving Brick Co., Limited	West Toronto	Brick.
O'Reilly, T. E.	Ottawa, 320 Bay St.	Brick.
Ott Brick and Tile Mfg. Co., Ltd., The	Kitchener	Brick, Tile and Blocks.
Ottawa Brick Mfg. Co., Limited, The	Ottawa, 53 Queen St.	Brick.
Owen Sound Brick Co., Limited, The	Owen Sound	Brick.
Paxton & Bray	St. Catharines, Queenston Street	Brick.
Pembroke Brick Co., The	Pembroke	Brick.
Phillips & Son, Thos.	Lucknow, R.R. No. 2	Tile.
Phippen & Field	Toronto, Dawes Road	Brick.
Piggott & Co., Geo.	Mount Dennis, 20 Guestville Ave.	Brick.
Port Credit Brick Co., Limited, The	Port Credit	Pressed Brick.
Port Rowan Brick and Tile Co.	Port Rowan	Brick and Tile.
Price & Cumming	Humber Bay, Salisbury Avenue	Brick.
Price & Smith	Toronto, 458 Greenwood Avenue	Brick.
Price, Ltd., Jno.	Toronto, 395 Greenwood Avenue	Brick.
Reid, Jas. E.	Belmont, R.R. 3	Brick and Tile.

BRICK AND TILE PLANTS, 1923—*Continued*

Name	Address	Product
Richardson & Son, James	Kerwood	Brick and Tile.
Riselary Brick Co., Ltd	Hamilton, Main St. W	Brick.
Russell Shale Brick Co	Ottawa, 51 Sparks St	Brick.
Russell, Joseph	Toronto, 40 Blake St	Brick.
Sadler, F. L	Dublin	Brick and Tile.
Shale Products, Ltd	Inglewood	Brick.
Smith, Alec and Son	Dutton, R.R. 2	Brick and Tile.
Snelgrove, A	Beaverton	Brick and Tile.
Sproat, Wm. M	Seaforth, R.R. No. 4	Brick and Tile.
Standard Brick Co., Ltd	Toronto, 363 Broadview Avenue	Brick.
Steele, Edwin	Vankleek Hill	Brick.
Stevens Bros	Huntsville, Box 308	Brick.
Stratford Brick, Tile & Lumber Co., Ltd	Stratford	Brick and Tile.
Streetsville Brick Co., Ltd	Toronto, Crown Office Bldg.	Brick and Tile.
Stroh, M. C	Conestogo	Brick and Tile.
Superior Tile Co., Limited	Fort William	Common and Tapestry Brick.
Sun Brick Co., Ltd	Toronto, 32 Toronto St	Brick.
Tope Estate, Richard	Hamilton, 171 Queen St. S.	Brick.
Toronto Brick Co	Toronto, 60 Victoria St	Brick.
Wagstaff & Co., A. H	Toronto, 348 Greenwood Avenue	Brick.
Wagstaff, Charles	Lindsay, R.R. No. 4	Tile.
Wallace & Son, R	North Bay	Brick.
Wein, Aaron	Crediton	Brick and Tile.
Wilson, Samuel & Sons	Paisley, R.R. No. 2	Brick and Tile.
Windsor Brick and Tile Co	Windsor, 201 Exchange Building	Brick, Tile and Blocks.
Woodslee Brick and Tile Co	Woodslee	Brick and Tile.
Wright & Sons, Geo	Comber, Box 56	Tile.

Cement

Of the seven available Portland cement plants in Ontario only four had any output during the year 1923. These works were operated by three companies, viz.: Canada Cement Company, two plants; and one plant each by the Hanover Cement & Stone Company and the St. Marys Cement Company. The Canada Cement Company operated its Belleville and Port Colborne plants while the works at Shallow Lake, Grey county, Thurlow township and Lakefield were idle. Considerable repairs were, however, carried on at the last-mentioned property during the period.

The capacity of the plants operated during the year was 10,700 barrels per day. Following is a list of the operating plants:

PORTLAND CEMENT PLANTS OPERATING IN 1923

Company	Location of Plant	Head Office Address
Canada Cement Company, Ltd		Herald Bldg., Montreal, Quebec.
Plant No. 5	Thurlow tp., near Belleville	
Plant No. 8	Port Colborne	
Hanover Portland Cement Co., Ltd., The	Hanover	Hanover.
St. Marys Cement Co., Limited	St. Marys	St. Marys.

The Canada Cement Company's annual report for the year 1923 states: "Canada's consumption of cement is still 20 per cent. less than in 1913 and was in 1923 only about 48 per cent. of the producing capacity of Canadian mills. The demand since 1921 has shown a slight increase and we hope it will continue to increase, but this depends on the growth and prosperity of Canada and undoubtedly the present producing capacity will be sufficient for many years to come." That the above applies to Ontario in a less degree than to other Provinces is shown in the table below as given in the company report above mentioned.

The following table gives details of the industry in 1913, during the war period and subsequently:

PORTLAND CEMENT STATISTICS, 1913-1923

Year	No. of Operating Plants	Average No. Employees	Wages	Stock on hand Dec. 31st bbls.	Sales		
					Barrels	Value	Average Price per bbl. (350 lbs.)
			$			$	$
1913.....	13	1,382	955,729	450,213	3,802,321	4,105,455	1 08
1914.....	11	987	653,351	846,562	2,665,650	2,931,190	1 10
1915.....	7	692	425,170	755,799	2,302,242	2,534,537	1 10
1916.....	7	659	428,774	380,458	2,143,949	2,242,433	1 05
1917.....	6	589	538,355	567,261	2,063,231	2,934,271	1 42
1918.....	4	425	423,580	473,184	1,226,244	1,910,839	1 56
1919.....	5	647	722,029	278,188	2,022,575	3,659,720	1 81
1920.....	5	859	1,283,359	248,142	2,035,594	4,377,814	2 15
1921.....	5	883	1,228,460	174,686	2,723,072	6,425,266	2 37
1922.....	4	768	990,997	396,911	3,104,386	6,235,370	2 01
1923.....	4	852	1,084,711	452,378	3,296,428	5,855,590	1 77

In the United States the factory price per barrel of 380 pounds was $1.76 in Illinois, $1.81 in Pennsylvania, $1.85 in Kansas, and $1.86 in Iowa to the highest quotations of $2.36 and $2.39 in Washington and California respectively, with an average for the entire United States of $1.90.

Cement Products.—Although the value of these building materials is not included in Table I, the output of cement brick, artificial stone, concrete, drain tile and sewer pipe, blocks, caps, sills, etc., is considerable, as will be seen from the detailed statistics which follow, covering the past five years:

CEMENT PRODUCTS STATISTICS, 1919-1923

Schedule	1919	1920	1921*	1922*	1923*
Brick.....	$10,631	$11,117	$9,235	$25,244	$69,091
Blocks, sills and caps.....	147,895	382,994	409,722	479,949	525,123
Drain tile.....	142,072	338,286	70,412	45,570	61,695
Sewer pipe and culvert tile.....			317,811	293,322	341,296
Artificial stone and other products..	.....	.....	87,701	109,705	195,810
Total value of output.....	$300,598	$732,397	$894,881	$953,790	$1,193,015
Number of operating plants.....	.....	48	86	103	99
Employees.....	148	218	230	210	269
Wages.....	$90,653	$212,014	$212,372	$207,417	$283,405

*Reported to Dominion Bureau of Statistics, Ottawa.

Lime

The small lime kiln for burning quicklime for local use is not nearly so general as in former years, and its place has been taken largely by up-to-date plants, several of which are now equipped for the manufacture of hydrated lime. During 1923 the production of lime, notwithstanding a falling off in the building and construction industry, amounted to 4,810,421 bushels of quicklime valued at $1,373,823, and 41,727 tons of hydrated lime worth $519,840. The corresponding figures for 1922 were 3,939,954 bushels quick worth $1,311,563, and 36,408 tons hydrated at $445,980.

Lime is of course largely consumed in the building trades, but it might be pointed out that chemical plants and sugar refineries ordinarily consume about 40 per cent. of the output.

Below are given the names of producers and the location of plants operated in 1923:

LIME PRODUCERS, 1923

Name of Owner of Company	Location of Kilns	Head Office Address
Alabastine Co., Paris, The*	Elora and Teeswater	Paris.
American Cyanamid Co	Niagara Falls	Niagara Falls.
Beachville White Lime Co., Ltd	Beachville	Beachville.
Bergin, Patrick	Napanee	Napanee.
Biederman, A. G	Golden Lake	Golden Lake, R.R. No. 1.
Brunner Mond Canada, Limited	Anderdon tp., near Amherstburg.	Toronto, Bank of Commerce Building.
Cameron, W. M	Ramsey tp	Carleton Place.
Canada Lime Co	Coboconk	Lindsay.
Chalmers Lime Works	Owen Sound	Owen Sound.
Christie, Henderson & Co., Limited	Hespeler,* Galt, Puslinch, Kelso.	Toronto, 201 Crown Office Building.
Dominion Sugar Company	Chatham, Wallaceburg and Kitchener	Chatham.
Gallagher Lime and Stone Co., Limited	Barton tp	Hamilton.
Harvey, E., Limited	Rockwood	Guelph.
Jamieson Lime Co	Renfrew	Renfrew.
Jamieson, J. M	Ross tp	Forrester Falls.
Marshall, James	Barton tp	Hamilton.
Parks Bros	Beverley tp	Troy.
Robertson Co., Limited, D	Nassagaweya tp	Toronto, 26 Queen St. E.
Smith, John S	Kincardine	Kincardine.
Standard White Lime Co., Limited	Beachville, Guelph*	Guelph.
Standard Chemical Co., Ltd., The*	Eganville	Montreal, Que., 902 Drummond Bldg.
Toronto Brick Co., Limited	Coboconk	Toronto, 60 Victoria St.
Toronto Lime Co., Limited	Dolly Varden	Toronto, 26 Queen St. E.
Vogan, Samuel	Wiarton	Wiarton.
Weppler, Henry	Glenelg tp	Priceville, R.R. No. 2.

*Producers of hydrated lime.

Following is a record of lime statistics for the past five years:

LIME STATISTICS, 1919-1923

Year	Lime Marketed or Used						Fuel Cost	Employees	Wages
	Hydrated			Quicklime					
	Tons	Total Value	Per Ton	Bush.	Value	Ave. Price per bush.			
		$	$		$	c.	$		$
1919..	22,743	226,455	9 96	3,341,772	1,041,835	31.2	302,144	363	366,686
1920..	28,591	397,305	13 89	4,166,026	1,402,458	33.6	546,604	448	568,513
1921..	26,863	381,749	14 58	2,763,062	962,439	31.2	.....	366	341,826
1922..	36,408	455,980	12 52	3,939,954	1,311,563	33.3	312,825	425	408,731
1923..	41,727	519,840	12 46	4,810,421	1,373,823	28.5	556,321	542	549,613

Sand-Lime Brick

On account of the low cost of production and the demand for inside brick, more particularly in Toronto and vicinity, sand-lime brick have found a ready market. The bricks are made from sand and lime, by compressing these materials in moulds and subjecting the resulting product to a steam bath.

Following is a statement of sand-lime brick production for the past five years:

SAND-LIME BRICK STATISTICS, 1919-1923

Year	No. of Plants	No. of Employees	Wages	Quantity sold, M	Value $	
					Total	Per M
			$		$	$ c.
1919.....	7	176	140,889	27,661	367,815	13 29
1920.....	5	146	154,502	27,703	406,766	14 72
1921.....	6	131	141,460	36,482	534,531	14 65
1922.....	8	199	233,287	52,749	851,007	16 13
1923.....	8	205	235,991	60,080	897,960	14 94

The following plants were operated during the year:

SAND-LIME BRICK PRODUCERS, 1923

Name	Location of Plant	Address
Caledon Brick Co., Ltd.....	Caledon E.....	171 Yonge St., Toronto.
Canada Sand-Lime Pressed Brick Co., Ltd.....	West Toronto.....	28 Symes Rd., Toronto.
Don Valley Brick Works.....	Don Valley.....	Toronto.
Harbour Brick Co., Ltd.....	Toronto.....	Toronto, 408 Lumsden Bldg.
Toronto Brick Co., Limited.....	Scarboro and Swansea....	60 Victoria St., Toronto.
Willcox Lake Brick Co., Ltd.....	Whitchurch tp.....	Richmond Hill.
York Sandstone Brick Co., Ltd.....	Gerrard St. and Victoria Park Avenue.....	E. Toronto.

ANNUAL REPORT

OF THE

Inspector of Division Courts

FOR THE

PROVINCE OF ONTARIO

FOR THE YEAR

1923

PRINTED BY ORDER OF
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TORONTO, February 1st, 1924.

TO HIS HONOUR HENRY COCKSHUTT, ESQ.,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour the Report of the Inspector of Division Courts of the Province of Ontario, for the year ending 31st December, 1923.

Respectfully submitted,

W. F. NICKLE,

Attorney-General.

TORONTO, February 1st, 1924.

SIR,—I have the honour to submit herewith, to be presented to His Honour the Lieutenant-Governor, the Report of the Inspector of Division Courts, for the year ending 31st December, 1923.

I have the honour to be, Sir,

Your obedient servant,

W. W. ELLIS,
Inspector.

TO THE HONOURABLE W. F. NICKLE,
Attorney-General, Toronto.

Annual Report of the

INSPECTOR OF DIVISION COURTS

For the Province of Ontario

FOR THE YEAR ENDING 31st DECEMBER, 1923

Toronto, February 1st, 1924.

To His Honour Henry Cockshutt, Esq.,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

I have the honour to submit the following report upon the Division Courts of the Province for the year ending 31st December, 1923.

There are at present 338 Division Court offices in the Province, employing 338 clerks and 349 bailiffs. The business transacted in the courts has shown a steady growth for many years past.

For the year ending 31st December, 1923, there were 85,328 original actions entered for suit, being an increase of 3,661 over the high record of the previous year. The amount sued for ($5,674,316.36) exceeded the total for 1922 by $398,578.29. In addition to this there were 7,376 judgment summonses issued. It will thus be seen at a glance that these courts are a real convenience and a popular medium for the collection of claims not exceeding $400.

The large increase in the volume of business passing through these courts is not confined to any particular section of the Province, but was general, both rural and the larger city courts reporting an increase.

Complete figures are given showing the volume of business transacted in each Division Court as returned by the several clerks and bailiffs throughout the Province.

Appendix "A" shows the number of suits entered in each county and district during the year, the total amount of the claims entered, and number of transcripts of judgment and judgment summonses issued, the number of judgment debtors ordered to be committed, the amount of suitors' moneys paid into and out of court, etc., etc.

Appendix "B" gives a correct list of the several Division Court clerks throughout the Province, together with their post office address, the county or district in which their office is situated, and the number of their court.

Appendix "C" gives similar information regarding the bailiffs.

Appendix "D" sets forth the territorial divisions in the Province, together with the names of the judicial officers.

Appendix "E" gives the division court tariff of clerks' and bailiffs' fees, including fees allowed to witnesses and appraisers, and the fees payable to the Jury Fee Fund.

Inspection

Every Division Court office is periodically inspected and the books and records carefully examined, and suitors' moneys paid into and out of court is carefully checked. Division Court clerks are now required to keep a Division Court account in a chartered bank, and must at all times have sufficient moneys on deposit to cover all claims of suitors, as shown by the Court cash book.

In addition to the personal inspection of the clerk's books, every Division Court clerk is required to make a sworn return to the Department, every six months, showing in detail all suitors' moneys remaining in court, the date when same was paid in, and the reason why the amount still remains in court.

It is gratifying to be able to state that the business entrusted to the several clerks and bailiffs throughout the province receives, with very few exceptions, prompt and efficient attention. Not only this, but in the course of my routine inspection, I learn of many instances where court bailiffs, having the best interests of judgment creditors at heart, are most assiduous in the discharge of their duties.

There are, however, a few bailiffs who are lacking in vigour in enforcing writs and who allow debtors to put them off by promises of payment at some future date. The Division Courts Act and Rules require the bailiff to make a return to an execution within thirty days, unless it has been renewed, or unless a seizure has been made. Clerks should check their bailiffs up on executions, and where they habitually allow them to lapse, and neglect to return them, the matter should be reported to the Department. A bailiff on his own initiative has not the right to extend the time for payment of a judgment. If he has made a seizure, or the defendant wishes to pay the claim against him by instalments, etc., the matter should be reported to the plaintiff or his solicitor, and obtain further instructions.

As the majority of the complaints received at the Department have reference to the non-enforcement of executions, the following circular letter was addressed to every Division Court bailiff:

"To the Bailiff of the Court:

Re Duties

"The first thing a bailiff should do on receiving his appointment is to make himself familiar with sections of the Act and the rules pertaining to his duties, so that in the performance of his duties he will be enabled to act intelligently.

"The bailiff should attend the clerk's office regularly to receive instructions from the clerk as to matters which may require his attention, and to receive summonses and other processes for service.

"He is required to give full information at all reasonable times to any party interested, as to the execution or non-execution of processes handed to him for service.

"The bailiff will best consult the interest of suitors and observe his duty, who quietly but firmly performs not with an oppressive hand but in a kindly

and becoming manner, neither courting the favour of the creditor nor exciting the ill-will of the unfortunate debtor. Reasonable forbearance may frequently be the means of obtaining a debt while harshness and severity will often produce a fruitless execution; *but a bailiff should not temporize or attempt to make a settlement with the execution debtor without first consulting the execution creditor or his solicitor.*

"If the proceedings in a suit are hindered or delayed by the neglect or misconduct of the bailiff, the bailiff shall forfeit his fees in the suit, and in addition pay any loss or damage resulting from the delay.

"This circular letter is sent for the information of bailiffs, both new and old appointees, and should be carefully read.

W. W. Ellis,
Inspector."

In examining the court records I often find cases where excessive mileage is charged and allowed the bailiff. If papers could be served at less expense from another division, the clerk of the court should transmit the summons to the nearest division for service.

Alterations in Divisions

During the year two new Division Courts were established by the Division Court Board, one at Hearst and one at Kapuskasing, in the new judicial District of Cochrane.

Owing to its close proximity to the city of Kingston, the Fifth Division Court of the County of Frontenac at Sunbury was abolished, and the territory added to Division No. 1, at Kingston.

Surplus Fees

The Public Officers' Fees Act requires every Division Court Clerk whose gross fees exceed $2,000 per annum, to pay the following percentages to the Consolidated Revenue Fund:

(a)	On the excess over	$ 2,000	up to	$ 3,500	.....	20%
(b)	" "	3,500	"	6,000	.....	30%
(c)	" "	6,000	"	10,000	.....	40%
(d)	" "	10,000			.....	75%

Division Court bailiffs are also required to pay a percentage on income, as follows:

(a)	On the excess over $4,000 to $10,000	.....	10%
(b)	On the excess over $10,000	.....	20%

For several years past, the surplus fees and unclaimed moneys collected by the Department from clerks and bailiffs, and paid over to the Provincial Treasurer, have increased year by year. For a five-year period ending 31st December last, the Provincial Treasury has been enriched by the sum of

$119,950.60 from the Division Courts, as will be seen by the following comparative statement for the years 1919-1923, inclusive:

1919	$5,142 99
1920	8,552 14
1921	18,919 00
1922	40,863 78
1923	46,472 69

To facilitate the checking of the fees charged by clerks and bailiffs, a special fee book was framed by the Department, and furnished every clerk whose emoluments exceeded $2,000 per annum, and all the larger offices are now keeping this book, and most of the clerks have expressed their satisfaction with it.

The work in checking over the gross fees and in computing the percentages payable to the Government, and the necessity for keeping a record of the "Unclaimed Moneys" that have remained in the different offices for a period of six years before they become payable to the Crown, and the correspondence in connection with the various statutory returns, has become a very important duty.

War Taxes

There have been many enquiries at the Department in regard to the stamp tax on cheques and receipts given by officers of the court, and the matter was taken up by the Department with the Department of Customs and Excise, Ottawa, and a ruling obtained which provides that it is not necessary for Division Court clerks to place a stamp on the cash book when suitors sign for moneys paid out of court, but in cases where moneys are paid into court, or to the bailiff, the officers of the court must affix a stamp to the receipt given. The officers of the court, however, are entitled to receive the amount of the tax from the party to whom the money is paid.

Division Court Books and Forms

The Division Courts Act provides that the cost of all books and forms required to be kept by the clerk and bailiff, shall be repaid to him by the County Treasurer upon the certificate of the Inspector. The price paid by the officers of the court for the necessary books and forms has varied to such an extent that it was thought advisable to take the matter up with a view to having the prices charged more uniform, and the following letter was addressed to every Division Court clerk:

Re Division Court Books and Forms

"Dear Sir,—

"As you are aware, the Act provides that the counties are responsible for the payment of all authorized books and forms required by the different Division Court clerks and bailiffs throughout the province.

"Before purchasing the books and forms required, each official should satisfy himself that the prices quoted are right. Many of the clerks I find are purchasing procedure books with special printing which increases the price from $10 to $15 on each book.

"There is no necessity of an official, particularly when the business transacted in the court is not large, purchasing a specially printed book, and putting the county to this additional expense.

"If an official insists upon buying a specially printed book in the future, he will have to bear the additional expense himself, as I shall withhold my certificate to the county treasurer for repayment.

W. W. Ellis,

Inspector."

Jury Fee Fund

The small tax imposed by Section 145 of The Division Courts Act on every claim exceeding $20 entered for suit, provided the sum of $5,134.49 which has been paid over to the county treasurers. Out of a total of 85,328 suits entered for the year, a jury was only demanded in thirty-seven cases, while the amount paid to jurors summoned was $876.80, leaving a surplus in the hands of the several county treasurers throughout the province of $4,257.69.

Garnishment of Wages

Since the Canadian National Railway and Grand Trunk Railway have been taken over by the Dominion Government and operated by a commission, the question has arisen as to whether the employees are not civil servants and thereby exempt from the provision of the Act in regard to garnishee proceedings. The matter was finally brought to an issue when one of the railway paymasters refused to accept service of a garnishee summons, and the district judge reported the matter to the Department. The question was then referred to the Attorney-General's Department, and was thoroughly gone into, with the result that a written opinion has been given which makes it clear that the employees of these railroads do not come under the provisions of the Civil Service Act. The following is a digest of the opinion:

"re Garnishment of Employees of the Canadian National Railways.

"The Canadian National Railway Company, a body corporate by virtue of 9-10 George V (Dom.) c. 13, has a capital stock vested in the Minister of Finance on behalf of His Majesty, so is actually Crown property. By section 11 the Governor-in-Council is empowered to 'entrust to the company the *management and operation* of any lines of railway . . .' and any powers, *rights* or *privileges* over or with respect to any railways—which may be from time to time vested in or owned, controlled or occupied by His Majesty . . . .

"By virtue of section 15 (1) 'Actions, suits or other proceedings . . . against the *company* in respect of its *undertaking* or in respect of the *operation* or *management* of the *Canadian Government Railways*, may, in the name of the company, without a fiat, be brought in and may be heard by any judge or judges or any court of competent jurisdiction in Canada . . . . . *Any defence available* to the respective corporations (*including His Majesty*) in respect of whose undertaking the cause of action arose shall be available to the company . . . .'

"It is provided by section 38a of *The Civil Service Act, 1918*, as amended by 11-12 George V (Dom.) c. 22, s. 1, that the provisions of that Act should not apply to 'positions in connection with the Government railways or any railway owned or controlled by His Majesty . . . . until Parliament otherwise enacts.' In section 2 of the Act, 'Outside service' is defined to include the other members included in the civil service, *not* being part of the Inside Service, and '*Civil Service*' includes *all* officers, clerks or employees in the service of the Crown.

"It may well be argued that as Government railway employees are definitely excluded from the broad definition of 'outside service' which is supposed to include *all* Crown servants not part of the inside service, therefore Parliament did not intend that they should be considered Crown servants, and similarly that the company is not the Crown.

"Another view is that, although the railways may be owned by the Crown, they are managed and operated by the company, a body corporate, although owned by the Crown. It is none the less a distinct corporate body which manages and operates, which must include the hiring and payment as well as direction of employees. They are thus servants of the company and not of the Crown.

"The company not being the Crown must be deemed to come within the definition of the word 'person,' see *The Interpretation Act*, R.S.O. 1914, c. 1, s. 29 (X) as a body corprate.

"*Re Hydro-Electric Power Commission of Ontario and City of Hamilton* (1920), 47 O. L.R. 155.

"The Commission, a statutory body corporate, was held to be within the meaning of the word 'person' within the meaning of s. 10 of *The Assessment Act*, R.S.O. 1914, c. 195.

"Under *The Division Courts Act*, R.S.O. 1914, c. 63, s. 146, a debt owing to a debtor from any other '*person*' is attachable at the suit of the creditor. The word 'person' must therefore be deemed to include the Canadian National Railways Company. It is just a question then whether the provisions of s. 15 (1) of *The Canadian National Railways Act*, quoted above, enable the defence of Crown exemption to be raised, as the Crown is not bound by any statute unless expressly named therein. See s. 11 of the Ontario and s. 16 of the Dominion Interpretation Acts. It is a fair opinion that the cause of such an action would arise in respect of the operation and management rather than in respect of an *undertaking* of a corporation under the control of the company, and that in such a case the defences open to the Crown would not be available."

Transcripts

Section 188 of The Division Courts Act provides: "That the clerk, upon the application of a person having an unsatisfied judgment in his favour, shall prepare a transcript of the judgment in the prescribed form, and shall send the same to the clerk of any other Division Court, whether in the same or any other county, with a certificate at the foot thereof signed by him, sealed with the seal of the court, and addressed to the clerk of the court to whom it is to be sent, stating the amount unpaid upon the judgment, the date at which the same was recovered and the post office address of the person applying for the transcript;

and the clerk to whom the certificate is addressed, shall, on the receipt of the transcript and certificate, enter the transcript and the amount due on the judgment, according to the certificate, in a book (procedure book) to be kept in his office for the purpose; and all proceedings may be taken for enforcing the judgment in such last mentioned court."

Many of the clerks have been in the habit of endorsing on the foot of the transcript their order to issue an execution, instead of obtaining the order of the person applying for the transcript. A writ of execution should only be issued upon the written instructions of the plaintiff or his solicitor.

Vacancies and Appointments

During the year there were sixty-two vacancies among our outside officials, caused by death, resignation, or removal. These positions were filled by the appointment of thirty new clerks and thirty-two new bailiffs.

All of which is respectfully submitted.

I have the honour to be,

Your Honour's obedient servant,

W. W. Ellis,
Inspector.

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Algoma	1	1,429	$73,715 95	19	$1,530 24	152
	2	104	9,921 90	3	173 49	11
	3	88	5,324 83	4	428 24	2
	6	25	1,143 95	6	452 38	4
	7	220	7,311 48	5	215 60	12
Brant	1	1,105	98,217 45	84	6,902 46	20
	2	125	8,437 48	17	2,125 44	3
	3	31	2,482 23	5	283 87	.....
	4	95	6,255 29	20	3,375 06	7
	5	21	1,515 46	7	350 91	1
Bruce	1	149	9,270 12	11	1,105 70	3
	2	118	6,848 84	2	102 71	2
	3	104	7,497 71	7	388 26	1
	4	56	2,402 12	2	59 39	2
	5	112	6,332 95	12	1,332 71	5
	7	65	6,261 28	6	212 53	7
	8	243	15,313 38	10	783 14	37
	9	36	2,910 60	6	589 03	.....
	10	103	6,183 56	5	109 20	1
	11	80	3,777 34	3	327 42	1
	12	133	7,488 93	14	1,793 23	.....
Carleton	1	3,306	191,522 17	61	5,522 34	793
	2	21	1,893 09	2	67 45	.....
	3	56	4,544 49	4	463 94	.....
	4	36	3,041 66	13	1,558 02	2
	5	17	1,573 83	3	86 55	.....
	6	85	5,731 81	13	1,129 33	4
	7	1,183	40,488 18	22	2,255 68	82
Cochrane	1	407	36,915 95	35	4,428 12	21
	2	924	55,625 99	51	5,347 31	102
	3	316	21,266 20	56	1,655 99	7
	4	24	2,388 44	5	760 81	.....
Dufferin	1	155	11,035 85	12	1,160 40	23
	2	170	11,136 64	14	1,512 85	14
	3	7	707 33	8	685 72	1
	4	2	140 00	.....	.....	.....
	5	65	5,294 90	7	562 92	1
Elgin	1	688	32,532 52	56	4,970 06	189
	2	18	1,132 67	2	573 43	1
	3	817	52,093 12	36	3,554 06	87
	4	156	12,272 37	20	1,931 59	12

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to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
$34 50	$40,958 02	$40,767 52	$225 00	152	36	6	22	2
17 07	3,627 79	3,634 86	.....	23	18	1	1	.....
.....	1,133 19	1,133 19	.....	19	1	.....	.....	.....
.....	904 20	846 77	57 43	2	.....	.....	.....	.....
77 05	2,901 82	2,661 39	317 48	52	6	.....	.....	.....
810 29	62,617 54	61,893 09	1,534 74	202	91	9	15	1
.....	3,044 75	3,044 75	.....	19	8	.....	.....	.....
.....	1,693 80	1,693 80	.....	8	1	.....	.....	.....
7 00	3,354 39	3,354 39	7 00	9	6	.....	.....	.....
.....	1,133 07	1,126 47	6 60	3	1	.....	.....	.....
14 00	2,442 86	2,456 86	.....	24	7	4	3	.....
.....	1,613 82	1,613 82	.....	15	3	.....	.....	.....
152 77	3,062 99	3,023 49	39 50	22	7	.....	.....	.....
.....	1,061 62	1,061 62	.....	8	.....	.....	.....	.....
20 00	3,255 55	3,275 55	.....	9	7	.....	.....	.....
.....	1,505 59	1,479 37	26 22	9	11	.....	.....	.....
42 36	3,946 04	3,899 43	88 97	37	14	.....	.....	.....
11 50	3,073 22	3,084 72	.....	6	5	.....	.....	.....
47 10	1,457 94	1,505 04	.....	13	7	.....	.....	.....
.....	2,251 27	2,251 27	.....	4	2	.....	.....	.....
.....	5,136 98	5,136 98	.....	16	8	.....	.....	.....
1,375 76	39,982 83	39,599 82	1,758 77	483	147	14	35	7
.....	1,295 98	1,295 98	.....	7	2	.....	.....	.....
.....	2,925 78	2,925 78	.....	7	8	.....	.....	.....
.....	1,842 59	1,842 59	.....	8	4	.....	.....	.....
.....	673 39	648 75	24 64	3	2	.....	.....	.....
126 50	5,477 39	5,603 39	.....	12	7	1	1	.....
173 79	6,137 36	6,109 30	201 85	76	7	.....	.....	.....
866 26	13,330 92	13,137 03	1,060 15	99	38	4	5	.....
3,831 31	26,997 31	29,768 82	1,059 80	115	49	4	2	.....
410 00	11,170 91	11,399 76	181 15	45	10	.....	.....	.....
.....	519 81	443 69	76 12	6	3	.....	.....	.....
.....	4,441 50	4,395 50	46 00	28	10	.....	.....	.....
.....	8,070 84	8,070 84	.....	24	14	1	1	.....
.....	472 49	472 49	.....	2	1	.....	.....	.....
.....	15 00	15 00	.....	1	.....	.....	1	.....
.....	3,047 99	3,047 99	.....	9	6	.....	.....	.....
.....	13,556 96	13,556 96	.....	58	85	1	1	.....
.....	389 54	389 54	.....	4	.....	.....	.....	.....
52 70	19,144 19	19,196 89	.....	123	38	7	4	.....
.....	5,214 57	5,067 42	147 15	24	13	.....	1	1

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Algoma	1	262	.....	.....	.....	$451 80	4
	2	5	.....	.....	.....	.....	2
	3	4	.....	.....	.....	.....	1
	6	4	.....	.....	.....	.....	.....
	7	37	.....	.....	.....	.....	2
Brant	1	105	.....	.....	$94 07	506 96	29
	2	10	.....	.....	10 00	.....	3
	3	2	.....	.....	3 16	.....	.....
	4	9	.....	.....	5 79	.....	.....
	5	2	.....	.....	1 60	.....	.....
Bruce	1	19	1	$27 20	11 54	.....	.....
	2	15	.....	.....	7 44	.....	.....
	3	18	.....	.....	8 87	.....	.....
	4	6	.....	.....	2 99	.....	.....
	5	21	.....	.....	5 53	.....	.....
	7	8	.....	.....	5 96	.....	4
	8	44	.....	.....	16 82	.....	4
	9	7	.....	.....	3 20	.....	.....
	10	17	.....	.....	6 65	.....	.....
	11	15	.....	.....	3 21	.....	.....
	12	30	.....	.....	10 03	.....	.....
Carleton	1	414	.....	.....	217 89	180 60 5,285 59	25
	2	2	.....	.....	2 23	.....	.....
	3	9	.....	.....	4 86	.....	.....
	4	.....	.....	.....	3 60	.....	.....
	5	.....	.....	.....	1 52	.....	.....
	6	9	.....	.....	6 52	.....	2
	7	298	.....	.....	39 14	315 28	3
Cochrane	1	10	.....	.....	.....	.....	20
	2	84	.....	.....	.....	203 56	21
	3	18	.....	.....	.....	.....	2
	4	.....	.....	.....	.....	.....	.....
Dufferin	1	10	.....	.....	12 68	.....	2
	2	16	.....	.....	11 34	.....	1
	3	.....	.....	.....	90	.....	1
	4	.....	.....	.....	25	.....	.....
	5	4	1	28 40	4 92	.....	.....
Elgin	1	160	.....	.....	31 18	131 49	2
	2	1	.....	.....	1 45	.....	.....
	3	118	.....	.....	55 85	229 90	1
	4	15	.....	.....	12 37	.....	.....

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
$50 00	5	2	$4,005 93	74	$3,458 73	25	$2,411 98	.....
20 00	1	1	354 90	23	601 36	14	389 85	.....
15 00	.....	.....	210 75	20	1,112 78	2	410 03	.....
.....	.....	.....	91 22	12	251 28	5	123 34	.....
20 00	2	.....	510 25	5	110 50	2	176 50	.....
343 00	.....	.....	4,189 89	307	5,270 00	113	1,870 00	.....
35 00	.....	.....	541 80	49	1,328 27	25	594 12	.....
.....	.....	.....	119 65	4	100 00	2	83 00	.....
.....	.....	.....	404 55	7	598 27	2	205 25	.....
.....	.....	.....	103 15	6	27 42	3	81 00	.....
.....	.....	.....	479 88	18	790 26	6	262 30	.....
.....	.....	.....	352 25	3	.....	3	89 15	.....
.....	.....	.....	418 31	18	793 74	11	288 44	.....
.....	.....	.....	139 00	10	151 08	5	116 80	.....
.....	.....	.....	369 38	19	738 41	9	216 67	.....
30 00	.....	.....	316 95	16	206 87	6	210 79	.....
45 00	4	1	925 07	62	2,072 32	25	555 39	.....
.....	.....	.....	148 90	20	1,802 45	.....	195 19	.....
.....	.....	.....	211 62	.....	.....	.....	.....	.....
.....	.....	.....	222 58	15	461 66	1	227 06	.....
.....	.....	.....	406 15	50	3,288 16	14	484 84	.....
232 00	229	13	13,514 12	835	14,885 07	449	5,806 07	57 39
.....	.....	.....	92 08	2	.....	2	91 00	.....
.....	.....	.....	170 64	26	1,845 07	.....	163 76	.....
.....	.....	.....	129 76	15	679 32	2	144 66	.....
.....	.....	.....	79 50	6	443 71	.....	83 55	.....
20 00	1	.....	352 55	30	2,347 96	3	356 97	.....
20 00	29	2	3,550 94	493	3,195 90	72	2,416 70	.....
280 00	6	.....	1,869 05	175	4,575 38	53	1,570 21	4 44
275 00	30	1	3,017 80	179	7,795 79	36	2,836 37	.....
20 00	.....	.....	1,380 10	103	4,416 19	35	1,400 12	.....
.....	.....	.....	80 94	5	162 49	1	116 78	.....
16 00	3	1	693 90	52	2,195 97	13	540 09	.....
15 00	2	.....	575 00	19	815 00	1	261 12	.....
15 00	.....	.....	50 53	8	134 86	2	92 63	.....
.....	.....	.....	12 93	1	.....	1	35 80	.....
.....	.....	.....	249 51	8	558 51	5	194 20	.....
25 00	39	.....	2,657 45	117	5,025 60	27	2,078 97	.....
.....	.....	.....	75 35	5	43 50	4	113 40	.....
10 00	8	1	3,149 50	182	5,942 33	100	1,852 33	.....
.....	1	.....	587 30	32	1,730 58	9	795 92	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Essex	1	341	$15,722 86	6	$879 96	34
	2	196	11,326 48	51	4,681 98	10
	3	107	8,110 48	21	1,064 68	9
	4	98	5,702 47	7	639 91	21
	5	357	26,985 38	19	1,923 03	7
	6	31	2,148 23	10	714 38	1
	7	1,415	120,226 35	109	7,694 77	289
	8	300	23,500 87	13	1,564 31	59
	9	89	4,350 32	5	758 27	1
	10	20	1,287 86	1	146 81	7
Frontenac	1	934	60,718 00	28	2,750 05	109
	3	34	2,444 48	1	42 62	.....
	4	123	5,821 73	4	449 00	5
	6	51	2,127 45	10	570 16	3
	7	39	1,025 92	.....	.....	.....
Grey	1	744	31,169 21	41	3,195 95	70
	2	92	8,250 17	18	1,470 22	3
	3	178	9,602 25	16	603 05	13
	4	102	7,910 88	44	4,475 37	5
	5	131	9,332 34	24	2,606 45	9
	6	62	3,833 12	7	428 36	8
	7	162	7,923 00	19	1,457 21	8
	8	67	3,405 19	5	196 42	3
Haldimand	1	138	7,819 49	7	714 72	3
	2	30	2,152 75	5	426 68	1
	3	269	16,604 82	16	1,494 42	19
	4	85	6,349 00	16	1,617 11	11
	5	24	2,636 75	2	48 04	1
Haliburton	1	53	2,769 08	5	418 39	4
	2	30	3,922 62	9	1,139 73	.....
	3	80	3,572 45	26	3,211 00	5
	4	No business	.....	.....	.....	.....
Halton	1	136	6,273 39	8	867 42	8
	2	123	8,006 49	34	3,204 34	5
	3	141	10,200 68	8	436 61	4
	4	90	4,792 29	9	510 82	4
	5	30	1,534 85	2	332 53	1
	6	494	32,521 65	33	1,346 29	15
Hastings	1	858	45,444 83	48	4,178 28	102
	2	69	3,746 99	8	671 43	10
	3	21	635 57	2	162 24	.....
	4	138	7,281 03	10	750 46	2
	5	92	8,390 28	15	1,781 00	3
	6	153	10,275 41	7	936 48	10
	7	86	2,964 31	4	426 57	5
	8	158	5,624 45	10	587 10	7
	9	379	18,952 83	28	2,065 47	46
	10	108	6,371 67	25	1,659 84	4
	11	35	2,010 53	2	99 68	1
	12	189	10,262 69	6	822 99	19

A—Continued.
to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
.....	$7,664 01	$7,664 01	.....	44	7	19	.....	.....
.....	6,584 74	6,584 74	.....	28	12	10	30	4
.....	4,341 48	4,341 48	.....	21	8	.....	.....	.....
.....	4,043 12	4,043 12	.....	12	6	.....	.....	.....
.....	14,593 33	14,556 13	$37 20	59	32	.....	1	.....
.....	1,182 47	1,147 47	35 00	8	1	4	1	.....
$498 30	37,591 91	37,053 60	1,036 61	301	115	15	25	10
17 45	10,600 05	10,585 00	32 50	56	29	1	4	1
.....	2,640 40	2,640 40	17 71	12	2	.....	1	.....
.....	407 41	407 41	.....	6	.....	.....	.....	.....
581 83	24,416 50	24,826 15	172 18	126	69	8	4	1
.....	978 07	978 07	.....	4	2	.....	.....	.....
.....	2,414 64	2,229 34	185 30	10	7	1	1	.....
.....	1,916 30	1,850 95	65 35	4	.....	2	1	.....
.....	448 00	448 00	.....	.....	.....	.....	.....	.....
.....	12,660 77	12,585 34	75 43	34	20	2	1	1
15 37	3,904 18	3,823 66	95 89	11	13	1	.....	.....
10 00	4,593 78	4,596 23	7 55	20	9	.....	1	.....
30 20	4,554 46	4,524 71	59 95	23	9	.....	.....	.....
95 00	4,268 80	4,338 80	25 00	20	8	1	.....	1
15 00	2,604 82	2,598 12	21 70	11	2	.....	.....	.....
80 05	5,421 93	5,345 58	156 40	16	6	.....	.....	.....
184 62	1,288 08	1,466 45	6 25	7	3	.....	.....	.....
109 85	2,965 47	2,834 03	241 29	23	2	.....	.....	.....
43 43	1,788 56	1,829 49	2 50	5	4	.....	.....	.....
346 28	5,870 11	5,873 00	433 39	36	18	1	1	.....
217 04	2,325 38	2,563 02	20 60	18	8	.....	.....	.....
.....	586 41	586 41	.....	8	3	1	.....	.....
.....	1,577 83	1,577 83	.....	11	.....	.....	.....	.....
.....	1,028 96	1,028 96	.....	10	5	.....	.....	.....
214 42	1,228 37	1,442 79	.....	9	2	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
56 00	3,232 69	3,282 69	6 00	12	4	1	.....	.....
.....	3,835 88	3,670 28	165 60	27	8	1	4	.....
22 04	2,344 35	2,299 82	66 57	31	13	2	1	.....
61 01	2,336 82	2,223 48	174 35	9	5	.....	.....	.....
.....	818 86	763 86	55 00	3	2	.....	.....	.....
.....	20,320 12	19,957 36	362 76	66	34	1	1	.....
937 22	16,507 06	16,196 35	1,247 93	100	33	7	5	.....
30 94	1,125 35	1,072 73	83 56	5	3	.....	.....	.....
.....	266 56	266 56	.....	1	.....	.....	.....	.....
33 28	3,436 54	3,427 22	42 60	15	5	3	2	.....
54 82	3,318 93	3,225 14	93 79	15	13	.....	.....	.....
139 71	5,900 75	5,922 09	118 37	30	8	1	.....	1
118 79	1,163 41	1,282 20	.....	7	1	.....	.....	.....
12 75	3,172 02	3,169 95	14 82	9	4	.....	.....	.....
29 47	9,615 22	9,491 77	152 92	37	13	2	1	2
.....	3,545 20	3,372 37	172 83	12	6	.....	.....	.....
32 76	1,589 18	1,609 31	12 63	6	1	.....	.....	.....
34 50	3,819 54	3,824 67	29 37	17	10	.....	.....	1

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Essex	1	34	.....	.....	$20 68	.....	.....
	2	25	1	$29 00	13 99	.....	6
	3	15	.....	.....	9 20	.....	3
	4	21	1	28 50	6 42	.....	2
	5	39	.....	.....	32 82	.....	.....
	6	1	.....	.....	3 25	.....	2
	7	88	4	100 50	137 12	{ $53 03 1,334 86 }	53
	8	24	2	33 90	26 77	.....	10
	9	15	.....	.....	5 00	.....	.....
	10	3	.....	.....	.....	.....	.....
Frontenac	1	105	.....	.....	67 29	326 80	3
	3	1	.....	.....	2 31	.....	.....
	4	14	.....	.....	7 12	.....	.....
	6	3	.....	.....	2 05	.....	.....
	7	.....	.....	.....	1 48	.....	.....
Grey	1	227	.....	.....	21 93	24 78	6
	2	10	.....	.....	8 35	.....	2
	3	38	.....	.....	10 04	.....	.....
	4	9	.....	.....	10 76	.....	2
	5	6	.....	.....	10 72	.....	1
	6	7	.....	.....	4 82	.....	.....
	7	31	.....	.....	8 00	.....	.....
	8	11	.....	.....	3 64	.....	.....
Haldimand	1	17	.....	.....	9 44	.....	.....
	2	.....	.....	.....	1 88	.....	1
	3	54	.....	.....	18 09	.....	5
	4	15	.....	.....	8 12	.....	2
	5	.....	.....	.....	.....	.....	3
Haliburton	1	3	.....	.....	4 34	.....	.....
	2	1	.....	.....	4 00	.....	.....
	3	2	.....	.....	4 16	.....	.....
	4	.....	.....	.....	.....	.....	.....
Halton	1	30	1	11 00	6 55	.....	1
	2	1	.....	.....	9 77	.....	2
	3	10	.....	.....	13 96	.....	2
	4	15	.....	.....	4 92	.....	.....
	5	1	.....	.....	1 61	.....	1
	6	96	.....	.....	31 96	.....	3
Hastings	1	164	.....	.....	48 31	360 82	5
	2	7	.....	.....	3 84	.....	.....
	3	7	.....	.....	.....	.....	.....
	4	15	.....	.....	7 43	.....	.....
	5	16	.....	.....	8 47	.....	2
	6	19	.....	.....	12 26	.....	.....
	7	25	.....	.....	3 10	.....	.....
	8	45	.....	.....	5 38	.....	.....
	9	102	.....	.....	18 32	.....	5
	10	21	.....	.....	6 54	.....	.....
	11	2	.....	.....	2 16	.....	.....
	12	42	.....	.....	10 35	.....	5

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
.....	5	.....	$994 34	20	$1,390 73	15	$790 85	.....
$65 00	.....	.....	678 62	32	1,233 37	18	392 55	.....
30 00	1	.....	472 75	46	875 81	18	337 58	.....
25 00	6	.....	443 85	32	552 47	19	246 05	.....
.....	.....	.....	1,154 70	59	3,213 80	32	707 47	.....
20 00	.....	.....	169 90	.....	Vacant			
.....	.....	.....	.....	.....	.....	.....	.....	.....
525 00	60	9	6,711 42	512	28,317 24	187	4,530 32	.....
30 00	18	.....	1,357 60	81	2,179 56	47	732 40	.....
.....	.....	.....	285 55	8	559 49	.....	213 96	.....
.....	.....	.....	28 46	4	420 35	1	50 65	.....
85 00	19	1	3,589 33	125	2,945 78	33	2,164 35	.....
.....	.....	.....	86 84	.....	.....	.....	107 97	.....
.....	.....	.....	306 69	6	257 57	1	288 55	.....
.....	.....	.....	251 15	7	189 92	4	134 06	.....
				5	336 37	1	103 88	.....
.....	.....	.....	80 00	.....	.....	.....	65 00	.....
74 00	7	.....	2,123 91	92	2,840 15	32	1,136 53	.....
25 00	.....	.....	364 18	34	1,106 23	14	367 80	.....
.....	2	.....	582 60	210	2,282 11	16	322 37	.....
25 00	1	.....	467 15	79	3,667 21	31	693 26	.....
10 00	.....	.....	598 05	58	1,922 27	22	742 32	.....
.....	2	.....	199 98	13	261 06	1	304 67	.....
.....	3	.....	472 90	27	1,431 53	11	465 92	.....
.....	.....	.....	236 80	6	175 00	2	200 00	.....
.....	1	.....	488 65	.....	.....	.....	.....	.....
10 00	.....	.....	73 36	4	295 29	.....	69 45	.....
60 00	6	.....	783 75	68	778 48	34	460 75	.....
20 00	2	.....	374 20	16	875 23	9	346 74	.....
27 00	.....	.....	103 20	1	.....	1	85 23	.....
.....	1	.....	181 80	.....	.....	.....	204 98	.....
.....	.....	.....	131 50	.....	.....	.....	59 50	.....
.....	.....	.....	168 89	5	155 06	2	49 90	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
10 00	.....	.....	462 45	33	1,002 27	12	274 92	.....
20 00	.....	.....	484 23	22	46 00	13	300 22	.....
15 00	.....	.....	536 05	.....	.....	.....	.....	.....
.....	.....	.....	325 55	11	181 35	5	120 40	.....
5 00	.....	.....	103 03	.....	.....	.....	.....	.....
25 00	.....	.....	1,687 30	71	3,628 36	22	834 01	.....
45 00	9	7	3,702 75	261	4,711 19	112	1,800 90	.....
.....	.....	.....	315 32	13	89 10	5	347 48	.....
.....	.....	.....	39 05	.....	.....	.....	24 28	.....
.....	.....	.....	461 75	27	787 10	3	435 94	.....
20 00	.....	.....	424 60	30	1,040 82	10	343 05	.....
.....	4	.....	545 90	43	2,413 65	12	607 71	.....
.....	.....	.....	199 00	13	252 97	6	130 65	.....
.....	1	1	525 20	25	636 81	8	330 04	.....
45 00	7	.....	1,513 15	114	2,677 48	39	1,125 33	$10 57
.....	.....	.....	310 15	21	723 77	3	225 41	.....
.....	.....	.....	112 10	8	102 02	2	231 65	.....
25 00	1	.....	545 25	21	903 40	1	413 35	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Huron	1	163	$7,862 63	18	$1,255 89	10
	2	142	9,954 03	15	2,127 97	15
	3	46	2,857 01	11	1,340 68	2
	4	92	6,238 87	8	828 42	3
	5	107	6,971 58	11	986 81	4
	6	17	750 60	1	399 34	.....
	7	40	1,570 60	3	477 75	.....
	8	118	7,220 75	10	609 64	6
	9	136	11,759 41	14	878 63	3
	10	88	6,015 31	7	566 95	11
	11	34	2,817 68	8	556 97	5
	12	65	2,948 71	3	64 78	6
Kenora	1	262	15,906 25	3	154 21	8
	2	2	156 40	.....	.....	.....
	3	107	6,859 67	.....	.....	.....
	4	29	3,025 45	6	440 58	.....
Kent	1	847	64,203 50	69	4,390 69	71
	2	204	16,137 33	41	2,779 75	26
	3	140	7,437 07	12	1,249 24	20
	4	207	13,156 38	17	1,417 59	19
	5	357	28,471 64	36	2,049 74	23
	6	136	12,734 33	7	207 13	6
	7	199	11,679 59	33	3,061 74	4
Lambton	1	1,108	63,153 53	43	3,656 90	38
	2	83	5,816 40	14	688 75	6
	3	88	10,413 87	7	644 71	9
	4	55	3,518 83	18	1,496 06	4
	5	56	3,868 30	11	735 11	.....
	6	20	1,244 95	5	506 29	.....
	8	159	11,233 21	7	370 10	2
	9	68	4,462 30	4	250 34	.....
Lanark	1	420	19,255 77	10	827 74	6
	2	101	9,575 17	20	1,498 59	4
	3	132	5,555 24	8	774 68	16
	4	504	20,120 92	13	1,342 99	19
	5	75	5,782 05	8	759 18	2
Leeds and Grenville	1	540	21,964 10	14	1,240 81	10
	2	158	7,855 14	12	1,003 42	4
	3	171	11,283 51	7	494 57	3
	4	105.	5,614 94	8	446 43	6
	5	41	2,255 28	2	120 17	.....
	6	229	15,683 97	6	468 75	1
	7	18	1,499 07	2	147 70	2
	8	147	10,574 31	20	1,725 24	10
	9	82	3,495 49	1	112 76	.....
	10	38	4,832 95	4	927 37	.....
	11	11	923 13	1	.....	.....
	12	43	2,348 53	5	82 45	4

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
.....	$4,581 05	$4,495 36	$85 69	17	4	.....	2	.....
$85 78	3,825 07	3,820 07	90 78	22	15	.....	.....	.....
.....	1,588 20	1,588 20	.....	6	3	.....	.....	.....
.....	5,040 58	5,040 58	.....	12	7	.....	.....	.....
.....	4,722 13	4,696 14	29 99	17	6	.....	.....	.....
2 50	595 56	565 56	32 50	1	1	.....	1	.....
.....	707 51	707 51	.....	3	1	.....	.....	.....
30 00	3,933 07	3,963 07	.....	14	6	.....	1	.....
.....	5,385 49	5,385 49	.....	29	12	.....	.....	.....
.....	3,230 97	3,140 11	90 86	12	7	.....	.....	.....
.....	1,773 91	1,773 91	.....	2	4	.....	.....	.....
.....	1,478 65	1,478 65	.....	3	3	.....	.....	.....
440 30	7,644 18	7,260 06	824 42	41	11	.....	.....	2
8 70	20 54	29 24	.....	1	.....	.....	.....	.....
53 20	2,813 81	2,798 81	68 20	17	4	.....	.....	.....
154 15	1,713 27	1,743 52	123 90	2	4	.....	.....	.....
3,104 13	17,807 35	19,544 72	1,366 76	202	79	4	5	.....
154 91	8,771 56	8,797 55	128 92	37	15	.....	.....	.....
70 45	4,257 08	4,247 72	79 81	17	8	1	1	.....
360 32	8,488 84	8,737 69	111 47	25	12	2	.....	.....
243 99	11,119 81	11,123 78	240 02	51	40	3	.....	.....
.....	4,022 95	3,882 95	140 00	22	17	.....	.....	.....
50 75	5,938 23	5,654 03	334 95	29	28	1	1	.....
295 87	23,215 05	22,742 38	768 54	123	61	14	7	3
.....	4,481 62	4,478 28	3 34	11	6	.....	.....	.....
200 00	4,168 16	4,259 20	108 90	19	9	.....	.....	.....
.....	2,947 76	2,947 76	.....	14	2	.....	.....	.....
.....	1,217 89	1,217 89	.....	15	3	.....	.....	.....
.....	1,360 29	1,360 29	.....	5	1	.....	.....	.....
.....	9,435 15	9,435 15	.....	23	33	.....	.....	.....
.....	3,273 64	3,123 51	150 13	8	3	.....	.....	.....
123 49	10,033 84	10,041 95	115 38	42	10	1	1	1
108 39	5,443 65	5,427 78	124 26	19	10	.....	.....	.....
.....	2,488 88	2,488 88	.....	11	5	.....	.....	.....
52 03	12,859 40	12,836 04	75 39	34	9	.....	.....	.....
.....	3,947 33	3,947 33	.....	9	12	.....	.....	.....
144 18	12,417 20	12,496 90	64 48	37	12	8	3	.....
336 46	3,254 53	3,508 97	82 02	14	6	.....	1	.....
.....	4,892 18	4,872 18	20 00	30	7	3	2	.....
87 02	2,102 04	2,135 08	53 98	10	11	.....	.....	.....
.....	1,320 22	1,320 22	.....	4	3	.....	.....	.....
.....	6,721 78	6,696 83	24 95	40	12	.....	23	2
171 39	492 61	625 33	38 67	3	1	.....	.....	.....
.....	4,329 16	4,311 28	17 88	26	10	1	3	.....
.....	2,575 04	2,575 04	.....	.....	8	2	.....	.....
21 90	2,585 77	2,585 77	21 90	5	7	.....	.....	.....
.....	139 40	139 40	.....	1	1	.....	.....	.....
.....	1,022 68	1,022 68	.....	9	5	.....	.....	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Huron	1	35	1	$33 00	$8 12		
	2	16			11 35		
	3	6			3 03		
	4	10			6 45		
	5	12	1	26 40	7 94		1
	6	7			67		
	7	6			89		
	8	39			7 31		
	9	15			12 62		1
	10	16			6 58		
	11	1			2 68		
	12	16	1	31 50	2 09		1
Kenora	1	29					
	2						
	3	13					
	4	3					
Kent	1	88			65 55	$301 60	3
	2	22			17 71		
	3	31			7 53		2
	4	26			12 60		
	5	46			29 89		
	6	13			12 76		
	7	19			17 69		1
Lambton	1	210			65 59	269 01	9
	2	16			5 22		
	3	5			11 09		1
	4	5			4 70		1
	5	4			6 10		
	6	1			2 16		
	8	15			11 28		4
	9	3			4 64		
Lanark	1	118			18 96		1
	2	2			11 81		2
	3	35			5 55		
	4	92			19 54		4
	5	13			6 30		
Leeds and Grenville	1	150			25 26		
	2	31			7 97		
	3	16			13 20		
	4	23			5 22		
	5	9			2 32		
	6	35			15 13		
	7	1			1 45		
	8	17			12 61		
	9	19			3 85		1
	10	2			4 12		
	11	1			86		
	12	8			3 13		

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
.....	2	.....	$444 99	35	$612 07	5	$372 90	.....
.....	.....	.....	547 50	33	1,743 82	17	471 60	.....
.....	.....	.....	159 30	14	311 69	11	93 24	.....
.....	1	.....	314 70	21	1,926 89	1	291 41	.....
$5 00	.....	.....	375 50	35	2,492 59	10	472 45	.....
.....	.....	.....	75 30	4	54 44	.....	88 55	.....
.....	.....	.....	77 73	12	577 76	.....	70 05	.....
.....	2	.....	365 85	35	2,435 35	7	390 14	.....
10 00	.....	.....	295 45	24	1,386 17	5	370 60	.....
.....	2	1	298 24	14	1,633 72	.....	311 83	.....
.....	1	.....	140 40	11	1,052 02	.....	198 55	.....
40 00	1	1	196 11	1	.....	1	96 65	.....
.....	.....	.....	1,172 35	.....	Vacant	.....	.....	.....
.....	.....	.....	4 50	.....	.....	.....	.....	$8 70
.....	.....	.....	403 80	.....	.....	.....	.....	.....
.....	.....	.....	99 95	.....	.....	.....	.....	46 45
30 00	33	.....	3,507 86	146	2,196 06	91	1,168 75	.....
.....	7	.....	910 85	58	1,531 06	19	690 85	.....
20 00	3	.....	507 66	23	789 10	8	547 80	.....
.....	3	.....	766 60	25	1,414 93	9	468 00	.....
.....	1	.....	1,555 95	145	2,981 28	42	1,121 28	.....
.....	.....	.....	284 62	33	1,900 81	8	541 95	.....
10 00	.....	.....	684 63	56	1,948 42	20	681 91	1 08
60 00	6	.....	3,345 06	138	1,835 01	24	1,060 00	21 88
.....	1	.....	300 72	26	2,152 18	3	335 51	.....
10 00	1	.....	369 00	16	496 82	8	306 66	.....
10 00	1	.....	242 02	39	1,308 53	11	187 41	.....
.....	.....	.....	125 50	14	655 41	1	110 60	.....
.....	.....	.....	68 35	.....	.....	.....	.....	.....
20 00	2	.....	386 55	33	897 65	8	373 32	.....
.....	.....	.....	210 30	22	1,471 40	.....	372 81	.....
15 00	.....	.....	1,655 65	148	3,719 93	5	880 10	.....
15 00	1	.....	396 45	25	644 06	19	543 35	.....
.....	.....	.....	412 00	24	282 15	8	227 20	.....
20 00	4	.....	1,681 65	26	973 17	9	787 78	.....
.....	1	.....	286 75	19	1,649 92	1	289 95	.....
.....	.....	.....	1,687 47	57	2,363 37	6	883 56	.....
.....	.....	.....	515 25	27	819 29	3	471 90	.....
.....	.....	.....	535 05	22	485 11	9	355 18	.....
.....	.....	.....	407 95	8	115 00	1	228 14	.....
.....	.....	.....	128 83	3	10 08	2	68 65	.....
.....	2	1	828 15	73	3,423 76	26	1,019 68	.....
.....	1	.....	62 51	.....	.....	.....	.....	.....
.....	.....	.....	684 03	57	2,340 45	9	527 49	.....
10 00	.....	.....	293 95	32	1,426 04	4	293 57	.....
.....	.....	.....	158 97	.....	.....	.....	.....	.....
.....	.....	.....	44 59	2	46 00	1	44 40	.....
.....	.....	.....	215 35	14	485 79	3	238 67	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Number of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Lennox and Addington....	1	250	$16,394 22	9	$971 37	36
	2	40	850 19	2	215 76	1
	3	7	237 55	.....	.....	.....
	4	36	1,864 25	2	204 96	1
	5	33	1,945 41	1	154 46	1
	6	32	1,331 88	.....	.....	1
	7	92	6,374 46	5	487 09	10
	8	53	1,617 63	.....	.....	2
	9	19	1,317 55	1	25 42	.....
Lincoln.....	1	69	4,368 94	9	780 42	4
	2	824	65,393 02	91	9,626 68	88
	3	168	15,687 22	35	4,166 10	13
	4	122	6,808 12	13	783 88	22
	5	384	24,256 92	34	3,586 79	65
Manitoulin.....	1	78	9,309 32	1	28 70	2
	2	64	3,541 16	5	394 41	.....
	3	12	1,455 96	3	334 56	.....
Middlesex.....	1	2,754	179,196 68	109	9,747 48	103
	2	152	7,895 81	5	577 31	6
	3	71	3,969 26	11	598 98	2
	4	76	6,250 65	7	786 00	3
	5	103	8,165 90	22	1,745 42	14
	6	100	7,225 90	9	704 20	3
	7	82	4,688 17	17	1,337 33	7
	8	13	455 59	12	1,266 12	.....
	9	1,088	47,462 60	4	655 46	47
Muskoka.....	1	156	10,848 76	21	1,482 61	8
	2	47	2,283 10	9	641 29	5
	3	89	5,295 11	16	411 70	15
Nipissing.....	1	350	21,830 62	13	837 62	8
	2	30	2,142 65	5	591 91	.....
	3	632	30,896 56	40	3,062 19	41
Norfolk.....	1	721	37,477 83	21	1,674 06	30
	2	109	6,807 13	11	1,045 12	17
	3	16	1,011 80	11	1,272 83	7
	4	73	5,745 75	9	987 36	1
	5	16	973 64	3	697 58	1
	6	73	3,868 01	8	845 60	7
	7	55	2,122 25	12	1,890 70	11
	8	86	3,826 61	3	160 03	6

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
.....	$6,555 66	$6,152 86	$402 80	28	22	1	3	.....
.....	529 14	439 14	90 00	3	.....	1	.....	.....
.....	237 55	237 55	.....	.....	1	.....	.....	.....
.....	489 63	477 43	12 20	2	1	.....	1	.....
.....	625 84	625 84	.....	2	3	.....	.....	.....
.....	1,026 43	1,026 43	.....	3	1	.....	.....	.....
.....	1,855 78	1,855 78	.....	18	6	1	.....	.....
.....	874 99	874 99	.....	1	.....	.....	.....	.....
.....	866 26	866 26	.....	2	2	.....	.....	.....
$150 00	2,598 64	2,748 64	.....	12	4	1	.....	....
496 05	26,943 52	25,879 38	1,560 19	155	76	2	4	1
17 85	8,349 04	8,345 93	20 96	24	27	.....	.....	.....
460 02	2,657 89	2,734 93	382 98	12	6	1	3	.....
48 75	6,686 48	6,644 45	90 78	44	24	.....	3	1
.....	2,802 31	2,792 31	10 00	17	15	.....	.....	.....
.....	2,319 44	1,905 49	413 95	12	2	1	2	2
.....	917 21	917 21	.....	7	1	.....	.....	.....
5,025 59	76,431 28	77,025 35	4,431 52	348	185	27	25	1
.....	4,932 03	4,932 03	.....	22	2	.....	.....	.....
26 00	2,475 26	2,449 07	52 19	12	1	.....	.....	.....
.....	2,344 30	2,344 30	.....	12	11	.....	.....	.....
119 52	4,084 17	4,150 85	52 84	16	10	1	1	1
20 00	3,917 65	3,917 65	20 00	14	10	.....	.....	.....
293 65	3,523 45	3,506 48	310 62	13	9	.....	.....	.....
.....	1,302 71	1,302 71	.....	1	.....	.....	.....	.....
2,097 23	20,544 54	20,126 31	2,515 46	94	29	2	1	.....
.....	4,274 20	4,274 20	.....	22	9	.....	.....	.....
158 58	1,404 65	1,454 47	108 76	4	2	.....	.....	.....
37 71	2,519 35	2,532 43	23 63	16	4	.....	.....	.....
.....	6,962 09	6,580 29	381 80	50	19	196	53	.....
76 70	1,000 08	1,015 38	61 40	8	.....	.....	.....	.....
.....	11,042 54	11,042 54	.....	82	22	.....	.....	.....
399 67	15,372 11	15,479 45	292 33	67	36	.....	.....	.....
.....	2,485 24	2,420 06	65 18	9	12	.....	.....	2
.....	689 69	689 69	.....	3	1	.....	.....	.....
.....	1,793 45	1,793 45	.....	16	5	.....	.....	.....
11 00	329 10	340 10	.....	1	1	.....	.....	.....
73 91	3,264 69	3,255 09	83 51	5	1	.....	.....	.....
8 35	1,570 03	1,536 53	41 85	2	1	.....	.....	.....
57 60	1,772 45	1,821 45	7 60	6	3	.....	.....	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Lennox and Addington	1	46	.....	.....	$18 41	.....	.....
	2	9	.....	.....	1 42	.....	2
	3	1	.....	.....	31	.....	.....
	4	2	.....	.....	1 65	.....	.....
	5	3	.....	.....	2 00	.....	.....
	6	8	.....	.....	1 38	.....	.....
	7	12	.....	.....	7 06	.....	2
	8	11	.....	.....	1 03	.....	.....
	9	1	.....	.....	1 30	.....	.....
Lincoln	1	10	.....	.....	5 11	.....	2
	2	78	.....	.....	74 04	$363 42	10
	3	11	.....	.....	15 90	.....	3
	4	19	.....	.....	6 87	.....	1
	5	67	.....	.....	25 19	.....	7
Manitoulin	1	3	.....	.....	.....	.....	.....
	2	8	.....	.....	.....	.....	.....
	3	.....	.....	.....	.....	.....	.....
Middlesex	1	424	2	$42 80	205 27	88 76 2,612 90	22
	2	30	.....	.....	8 55	.....	2
	3	14	.....	.....	4 79	.....	.....
	4	8	.....	.....	6 58	.....	1
	5	10	.....	.....	7 97	.....	2
	6	10	1	29 50	7 76	.....	2
	7	16	.....	.....	6 85	.....	.....
	8	2	.....	.....	46	.....	1
	9	236	.....	.....	47 47	253 14	.....
Muskoka	1	18	.....	.....	.....	.....	.....
	2	2	.....	.....	.....	.....	1
	3	.....	.....	.....	.....	.....	.....
Nipissing	1	32	.....	.....	.....	.....	.....
	2	3	.....	.....	.....	.....	.....
	3	67	.....	.....	.....	80 26	2
Norfolk	1	181	.....	.....	30 69	83 40	5
	2	22	.....	.....	7 40	.....	.....
	3	12	.....	.....	1 30	.....	.....
	4	7	.....	.....	6 59	.....	.....
	5	2	.....	.....	83	.....	.....
	6	.....	.....	.....	.....	.....	.....
	7	13	.....	.....	1 56	.....	.....
	8	.....	.....	.....	3 81	.....	1

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
.....	1	1	$938 69	27	$2,533 10	14	$595 90	.....
$30 00	.....	.....	97 38	6	168 92	1	115 58	.....
.....	.....	.....	11 55	1	237 58	.....	11 25	.....
.....	.....	.....	131 15	2	62 47	.....	85 90	.....
.....	.....	.....	130 25	6	70 80	4	112 65	.....
.....	.....	.....	68 90	.....	.....	.....	87 65	.....
20 00	4	.....	430 85	9	38 25	4	247 65	.....
.....	.....	.....	135 45	.....	.....	.....	104 75	.....
.....	.....	.....	56 45	3	76 50	1	55 05	.....
35 00	.....	.....	195 30	9	299 31	6	172 45	.....
225 00	6	1	3,711 40	364	8,812 90	182	2,228 50	$1 34
60 00	1	.....	823 60	74	4,528 07	17	804 17	.....
20 00	1	.....	527 65	34	579 61	20	282 47	.....
150 00	4	.....	1,450 30	98	3,238 53	40	735 32	.....
.....	.....	.....	306 95	19	391 77	7	402 07	.....
.....	.....	.....	239 80	.....	.....	.....	150 00	.....
.....	.....	.....	71 20	6	592 50	2	106 21	.....
145 00	21	.....	9,906 50	500	21,910 01	87	4,887 64	1 89
12 00	.....	.....	494 70	23	908 59	6	385 93	.....
.....	1	.....	235 97	.....	.....	.....	.....	.....
5 00	.....	.....	286 73	12	771 51	7	298 64	.....
10 00	.....	.....	524 82	43	2,653 70	11	443 75	.....
15 00	1	.....	332 10	13	600 36	1	185 15	.....
.....	.....	.....	299 41	13	242 33	9	274 89	.....
5 00	.....	.....	69 86	14	668 14	4	177 10	.....
.....	6	.....	3,265 70	149	3,404 05	15	1,680 89	.....
.....	.....	.....	452 50	26	418 48	7	332 48	.....
20 00	.....	.....	177 34	9	647 73	6	74 65	.....
.....	.....	.....	351 53	39	1,006 33	21	234 68	.....
.....	5	4	911 45	392	600 00	10	1,006 15	.....
.....	.....	.....	99 00	6	457 21	1	96 60	.....
20 00	7	.....	2,401 80	107	3,888 46	24	1,741 11	.....
53 00	3	.....	2,416 95	123	5,597 50	20	2,474 17	.....
.....	2	.....	304 45	23	330 30	7	314 87	.....
.....	1	.....	73 70	.....	.....	.....	.....	.....
.....	1	1	263 75	.....	.....	.....	163 73	.....
.....	.....	.....	63 26	3	47 35	2	59 79	.....
.....	.....	.....	290 60	7	617 42	4	224 74	.....
.....	1	.....	228 39	12	335 27	6	186 87	.....
10 00	.....	.....	232 87	14	508 19	3	117 12	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Northumberland and Durham	1	184	$11,429 40	11	$1,482 77	8
	2	45	1,987 77	4	427 02	.....
	3	241	11,452 13	17	1,769 11	20
	4	60	4,663 56	11	859 66	1
	5	300	17,854 84	7	94 66	20
	6	52	2,801 82	6	520 23	1
	7	103	5,439 17	7	406 65	5
	8	194	10,021 64	15	1,223 32	26
	9	106	5,227 00	7	974 79	4
	10	33	1,814 63	3	231 66	10
	11	197	13,386 12	16	1,309 64	4
Ontario	1	597	30,834 99	48	4,522 84	24
	2	61	3,064 07	5	537 56	.....
	3	53	5,098 20	3	396 70	.....
	4	67	4,550 62	10	1,094 71	2
	5	39	2,817 62	1	110 38	2
	6	15	1,577 53	2	192 10	.....
	7	23	1,348 10	5	566 93	1
Oxford	1	804	43,951 62	44	4,307 68	88
	2	73	4,666 72	8	967 04	1
	3	59	5,494 87	11	644 65	1
	4	167	9,693 40	15	1,237 21	11
	5	338	18,963 92	23	2,556 87	16
	6	272	15,150 14	16	1,171 93	18
	7	23	1,725 55	5	405 77	1
Parry Sound	1	165	8,986 18	13	1,155 23	1
	2	10	382 33	1	45 00	1
	3	9	780 35	5	488 00	.....
	4	122	8,731 49	14	1,813 96	7
	5	6	391 49	4	175 24	.....
	6	48	3,661 85	1	82 42	5
	7	90	6,100 91	5	211 69	6
Peel	1	139	10,186 32	25	1,455 47	9
	2	120	8,823 51	27	2,592 25	4
	3	55	3,351 40	7	452 50	6
	4	42	3,407 24	5	449 54	1
Perth	1	573	35,259 57	50	3,479 92	66
	2	221	15,178 80	25	2,481 54	45
	3	337	18,660 38	33	3,223 21	9
	4	6	233 92	.....	.....	.....
	5	122	10,276 69	12	850 52	4
	6	426	26,538 97	25	2,200 04	29
Peterboro	1	568	36,139 54	42	4,054 24	105
	2	71	4,103 09	8	417 14	7
	3	33	1,263 62	5	427 50	2
	4	5	400 59	.....	.....	.....
	5	112	5,538 17	20	1,580 60	15
	6	No business.....		.....	.....	.....

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
$39 29	$5,989 28	$5,841 81	$186 76	20	13	1	2	1
5 00	1,807 71	1,811 71	1 00	4	1	.....	.....	.....
115 51	5,889 84	5,613 32	392 03	22	7	.....	.....	.....
.....	2,346 41	2,346 41	.....	14	5	.....	.....	.....
226 32	5,481 09	5,481 91	225 50	32	17	.....	.....	.....
.....	1,715 80	1,715 80	.....	10	.....	.....	.....	.....
47 94	3,145 22	3,137 84	55 32	14	3	.....	.....	.....
188 77	5,066 83	4,889 92	365 68	23	9	.....	.....	.....
.....	3,959 23	3,959 23	.....	13	2	.....	.....	.....
.....	1,369 19	1,268 85	100 34	5	1	1	1	.....
184 07	5,966 07	5,985 36	191 78	26	17	.....	.....	.....
616 89	12,495 14	12,958 74	153 29	83	10	7	13	.....
.....	2,120 33	2,107 86	12 47	6	1	.....	.....	.....
94 00	1,638 98	1,732 98	.....	11	8	.....	.....	.....
98 75	3,069 94	3,168 69	.....	10	3	.....	.....	.....
.....	1,246 96	1,246 96	.....	10	3	15	9	.....
.....	1,079 93	1,079 93	.....	7	2	.....	.....	.....
5 00	774 87	779 87	.....	2	1	.....	.....	.....
133 96	23,529 34	23,566 70	96 60	78	33	.....	.....	.....
41 71	3,825 21	3,866 92	.....	10	7	.....	.....	.....
.....	4,098 39	4,072 39	26 00	44	9	.....	.....	.....
627 37	4,378 73	4,448 44	557 66	21	13	.....	.....	.....
282 53	9,805 76	9,691 25	397 04	41	15	3	4	.....
208 75	6,030 83	6,239 58	.....	28	18	.....	.....	.....
.....	1,368 24	1,368 24	.....	4	2	.....	.....	.....
41 23	3,317 51	3,265 64	93 10	24	5	.....	.....	.....
.....	254 09	254 09	.....	.....	.....	.....	.....	.....
10 00	341 44	351 44	.....	2	1	.....	.....	.....
23 96	3,429 44	3,355 87	97 53	17	7	.....	.....	.....
.....	234 68	234 68	.....	1	.....	.....	.....	.....
106 65	1,397 61	1,470 09	.....	4	5	.....	.....	.....
70 25	2,340 41	2,392 62	18 04	11	5	.....	.....	.....
.....	4,998 91	4,998 91	.....	29	9	.....	.....	.....
.....	4,211 16	4,211 16	.....	27	11	1	1	1
59 50	1,563 58	1,623 08	.....	9	2	.....	.....	.....
.....	1,859 08	1,859 08	.....	10	2	.....	.....	.....
95 37	13,129 23	12,790 21	434 39	89	29	3	11	.....
.....	7,019 01	7,019 01	.....	39	17	2	1	.....
.....	10,156 86	10,140 59	16 27	44	12	.....	.....	1
.....	255 12	255 12	.....	.....	.....	.....	.....	.....
.....	4,455 23	4,417 41	37 82	30	14	2	.....	.....
27 12	14,220 84	14,118 96	120 90	55	32	3	1	1
63 43	15,925 05	15,976 90	11 58	74	25	3	8	13
113 49	1,831 08	1,927 07	17 50	13	2	.....	.....	.....
.....	888 46	801 06	87 40	2	1	.....	.....	.....
.....	100 09	100 09	.....	.....	.....	.....	.....	.....
109 42	2,697 46	2,652 16	154 72	9	4	2	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Northumberland and Durham	1	28			$14 93		6
	2	5			2 60		
	3	45			11 75		8
	4	7			5 95		
	5	65			17 54		
	6	2	1	$27 90	3 18		
	7	15			6 29		2
	8	45			10 86		1
	9	15			5 55		2
	10	6			1 94		1
	11	31			14 74		3
Ontario	1	77	2	50 10	35 60		10
	2	10			3 19		
	3	3			6 55		1
	4	3			4 68		1
	5	2			3 69		
	6				1 83		
	7				1 26		
Oxford	1	300			42 18	$280 10	9
	2	15			4 15		
	3	6			5 52		
	4	40			8 78		
	5	88			19 19		2
	6	65			15 43		2
	7				1 83		
Parry Sound	1	14					
	2						
	3						
	4	12					
	5						
	6	8					
	7	15					
Peel	1	13			12 29		
	2	8			7 48		1
	3	7			4 02		
	4				3 16		
Perth	1	94			39 06	69 24	5
	2	32			19 64		1
	3	41			20 57		
	4				21		
	5	10			9 54		2
	6	81	1	30 30	28 45		9
Peterboro	1	75			37 20	59 31	8
	2	4			7 45		1
	3	6			1 38		
	4						
	5	23			5 29		
	6						

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
$95 00	1	.....	$780 18	55	$2,655 61	15	$432 43	.....
.....	.....	.....	123 25	10	528 08	1	139 90	.....
50 00	4	.....	731 75	37	1,112 55	12	487 13	.....
.....	.....	.....	119 55	18	954 47	.....	142 09	.....
.....	.....	.....	892 80	15	457 76	8	498 50	.....
.....	.....	.....	189 02	10	379 80	6	202 90	.....
25 00	1	.....	321 85	25	1,232 05	3	314 90	.....
20 00	3	.....	700 90	39	556 47	19	526 00	.....
20 00	.....	.....	373 21	14	1,351 28	.....	394 12	.....
10 00	.....	.....	121 23	5	121 00	2	99 20	.....
30 00	.....	.....	731 44	51	2,589 39	11	589 71	.....
80 00	2	.....	1,737 54	137	3,390 41	33	1,895 71	.....
.....	.....	.....	225 70	13	1,541 42	1	317 27	.....
15 00	.....	.....	214 05	9	72 57	1	290 27	.....
10 00	1	.....	296 20	20	674 28	2	251 81	.....
.....	.....	.....	117 70	5	276 96	2	78 65	.....
.....	.....	.....	48 20	2	192 10	.....	48 10	.....
.....	.....	.....	93 40	.....	.....	.....	.....	.....
120 00	25	.....	3,400 50	205	7,049 71	57	1,908 79	.....
.....	1	.....	259 28	18	247 24	5	130 95	.....
.....	.....	.....	225 17	11	644 65	.....	250 50	.....
.....	1	.....	621 95	24	1,156 66	6	497 93	.....
20 00	.....	.....	1,068 80	.....	.....	.....	.....	.....
25 00	13	.....	900 48	15	774 03	7	649 78	.....
.....	.....	.....	83 94	3	640 85	1	59 25	.....
.....	.....	.....	594 60	40	1,016 63	21	573 43	.....
.....	.....	.....	37 95	2	60 18	.....	62 30	.....
.....	.....	.....	33 24	.....	.....	.....	49 05	.....
.....	.....	.....	360 70	19	326 61	11	334 47	.....
.....	.....	.....	21 81	4	189 98	.....	30 90	.....
.....	.....	.....	180 87	.....	.....	.....	176 95	.....
.....	.....	.....	349 38	21	470 38	4	265 48	.....
.....	.....	.....	613 41	64	2,683 05	25	585 44	.....
15 00	.....	.....	371 34	26	995 80	14	379 81	.....
.....	.....	.....	192 35	16	519 31	4	202 56	.....
.....	.....	.....	124 00	7	439 09	3	97 35	.....
80 00	11	2	2,346 20	218	4,344 19	72	1,359 35	.....
20 00	3	.....	958 30	82	2,589 87	22	662 35	.....
.....	.....	.....	917 20	49	1,634 07	19	747 85	.....
.....	.....	.....	18 40	.....	.....	.....	16 30	.....
40 00	.....	.....	464 35	26	850 52	3	377 50	.....
83 00	.....	.....	1,517 85	59	2,939 28	13	976 37	.....
67 50	5	.....	2,296 59	114	5,840 47	41	1,497 78	.....
27 45	2	.....	231 41	16	.....	16	85 55	.....
.....	1	.....	91 41	6	67 96	2	74 92	.....
.....	.....	.....	20 20	1	30 35	.....	15 00	.....
.....	2	.....	498 75	37	1,141 23	12	294 40	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Prescott and Russell	1	41	$1,569 55	.....	.....	1
	2	75	5,310 94	5	$397 47	11
	3	21	1,280 24	.....	.....	.....
	4	92	5,821 71	1	163 03	10
	5	15	1,326 45	3	201 18	3
	6	200	19,760 32	13	638 66	4
	7	413	17,155 37	1	83 77	3
	8	104	6,323 22	4	426 24	7
	9	83	4,590 45	2	114 36	9
	10	198	9,656 17	10	859 12	10
	11	129	11,427 33	11	1,183 78	1
Prince Edward	1	439	17,709 40	8	645 00	64
	2	10	420 46	.....	.....	.....
	3	4	352 80	6	152 30	.....
	4	8	837 79	9	322 02	2
	5	35	3,190 58	2	434 44	6
	6	5	261 47	4	187 87	2
	7	26	1,181 70	4	910 10	1
	8	No business	.....	.....	.....	.....
Rainy River	1	221	12,901 47	8	510 81	11
	2	.....	.....	.....	.....	.....
	3	59	4,991 86	4	70 70	.....
Renfrew	1	508	28,283 64	17	835 44	31
	2	23	1,091 02	2	105 92	.....
	3	488	32,397 11	21	1,430 27	16
	4	340	19,579 35	14	1,902 23	17
	5	64	4,327 55	12	1,176 48	1
	6	74	4,765 46	8	980 03	.....
	7	144	10,641 52	12	2,420 17	.....
Simcoe	1	627	27,717 34	34	1,777 00	25
	2	83	6,599 63	3	121 21	3
	3	78	5,826 18	22	2,073 84	5
	4	212	19,512 93	14	1,481 91	6
	5	96	5,574 92	18	2,115 12	3
	6	812	37,020 06	20	2,004 56	106
	7	98	6,231 57	18	1,904 20	1
	8	129	12,342 62	20	2,188 63	4
	9	642	29,523 63	28	2,366 46	23
	10	109	6,645 92	13	924 74	5
Stormont, Dundas and Glengarry	1	80	5,083 61	12	1,255 05	1
	2	208	15,940 90	12	1,023 84	21
	3	539	25,811 20	23	1,399 79	64
	4	58	3,220 55	9	783 44	8
	5	127	2,177 86	10	883 99	18
	6	88	5,312 81	7	771 88	1
	7	69	3,777 55	5	561 82	3
	8	127	9,667 12	12	1,055 19	12
	9	122	7,155 81	2	357 49	3
	10	149	10,416 69	9	484 39	9
	11	129	9,331 90	8	804 59	3
	12	123	10,480 64	6	289 37	6

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
.....	$661 50	$661 50	.....	5	.....	.....	.....	.....
.....	3,711 29	3,711 29	.....	11	7	.....	.....	.....
.....	571 95	571 95	.....	4	.....	.....	.....	.....
.....	1,194 67	1,194 67	.....	11	6	1	2	.....
.....	510 96	510 96	.....	6	1	1	.....	.....
$346 00	9,542 91	9,843 91	$45 00	33	38	2	.....	.....
6 00	7,125 49	7,125 49	6 00	40	6	.....	.....	.....
.....	1,195 08	1,195 08	.....	10	10	.....	.....	.....
115 02	2,344 21	2,459 23	.....	12	5	39	21	.....
313 38	3,994 23	4,004 23	2 89	20	3	1	3	.....
.....	4,265 88	4,265 88	.....	27	15	.....	.....	.....
300 69	6,141 36	5,973 62	468 43	34	15	1	.....	.....
.....	243 03	243 03	.....	.....	.....	.....	.....	.....
.....	384 00	284 00	100 00	1	1	.....	.....	.....
70 23	426 12	446 35	50 00	2	1	.....	.....	.....
8 00	1,157 68	1,157 68	8 00	5	5	.....	1	.....
.....	270 37	270 37	.....	1	.....	.....	.....	.....
.....	505 19	475 19	30 00	4	2	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
169 60	5,163 81	4,973 15	360 26	27	7	1	.....	1
.....	.....	.....	.....	.....	.....	.....	.....	.....
168 18	1,735 48	1,700 62	203 04	8	3	.....	.....	.....
249 35	9,270 85	9,381 37	138 88	54	23	.....	.....	.....
.....	631 80	631 80	.....	2	.....	.....	.....	.....
130 40	8,378 84	8,330 34	178 90	98	14	.....	.....	.....
448 38	7,779 24	7,797 84	429 78	40	16	3	1	.....
.....	2,849 56	2,849 56	.....	9	4	.....	.....	.....
.....	1,734 15	1,734 15	.....	12	7	1	1	.....
12 11	5,780 53	5,785 53	7 11	31	5	.....	.....	.....
260 90	15,645 42	15,733 35	172 97	78	22	2	4	.....
77 95	2,820 50	2,863 82	34 63	12	9	.....	.....	.....
125 24	3,117 34	3,164 11	78 47	16	5	.....	.....	.....
.....	4,760 90	4,760 90	.....	47	22	.....	.....	.....
38 06	2,601 86	2,423 51	216 41	12	4	.....	.....	.....
110 93	17,986 36	18,059 70	37 59	72	31	3	1	.....
11 05	3,904 89	3,874 89	41 05	13	6	.....	.....	.....
27 90	6,485 70	6,402 33	111 27	30	10	1	.....	.....
1,871 03	16,841 12	17,106 10	1,606 05	41	18	.....	.....	.....
.....	3,732 90	3,732 90	.....	15	5	.....	1	.....
.....	3,353 46	3,336 96	16 50	8	4	.....	.....	.....
113 62	6,530 04	6,634 93	8 73	40	16	1	2	.....
10 85	12,598 67	12,562 49	47 03	49	20	1	1	1
.....	1,732 74	1,732 74	.....	7	2	.....	.....	.....
.....	2,795 12	2,795 12	.....	11	6	1	1	.....
29 70	2,173 99	2,203 69	.....	9	6	3	1	.....
15 00	2,515 83	2,530 83	.....	9	2	.....	3	.....
14 05	6,410 38	6,263 26	161 17	24	11	.....	.....	.....
.....	3,274 53	3,274 53	.....	17	6	.....	.....	.....
107 17	5,538 83	5,610 43	35 57	15	15	1	.....	.....
283 79	6,454 41	6,695 20	43 00	33	11	.....	.....	.....
54 55	4,146 37	4,161 08	39 84	23	13	.....	.....	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Prescott and Russell..	1	9	.....	.....	$2 12	.....	.....
	2	8	.....	.....	5 64	.....	.....
	3	1	.....	.....	1 57	.....	.....
	4	13	.....	.....	6 89	.....	5
	5	.....	.....	.....	1 99	.....	.....
	6	21	.....	.....	20 87	.....	.....
	7	182	.....	.....	18 76	.....	.....
	8	23	1	$26 70	7 34	.....	.....
	9	6	1	14 20	6 32	.....	1
	10	33	.....	.....	9 26	.....	3
	11	7	.....	.....	13 17	.....	2
Prince Edward.....	1	128	.....	.....	17 56	.....	.....
	2	.....	.....	.....	37	.....	.....
	3	1	.....	.....	34	.....	.....
	4	.....	.....	.....	96	.....	.....
	5	4	.....	.....	3 32	.....	.....
	6	.....	.....	.....	28	.....	.....
	7	4	.....	.....	1 39	.....	.....
	8	.....	.....	.....	.....	.....	.....
Rainy River.....	1	27	.....	.....	.....	.....	.....
	2	.....	.....	.....	.....	.....	.....
	3	3	.....	.....	.....	.....	.....
Renfrew.....	1	99	.....	.....	26 05	.....	3
	2	3	.....	.....	98	.....	.....
	3	43	.....	.....	39 25	.....	5
	4	49	.....	.....	20 57	.....	6
	5	6	.....	.....	4 94	.....	.....
	6	11	.....	.....	3 88	.....	.....
	7	4	.....	.....	12 60	.....	1
Simcoe.....	1	153	.....	.....	29 56	$30 14	7
	2	13	.....	.....	6 63	.....	3
	3	8	.....	.....	6 66	.....	.....
	4	21	.....	.....	21 24	.....	2
	5	21	.....	.....	5 35	.....	.....
	6	205	.....	.....	37 52	75 27	6
	7	16	.....	.....	6 42	.....	.....
	8	9	.....	.....	12 54	.....	1
	9	234	.....	.....	27 53	62 14	3
	10	16	.....	.....	6 80	.....	.....
Stormont, Dundas and Glengarry	1	6	.....	.....	4 86	.....	1
	2	16	.....	.....	18 98	.....	3
	3	137	.....	.....	25 47	.....	6
	4	6	.....	.....	3 39	.....	2
	5	27	.....	.....	7 45	.....	3
	6	15	.....	.....	5 28	.....	1
	7	19	.....	.....	3 88	.....	2
	8	9	.....	.....	10 58	.....	4
	9	20	.....	.....	7 99	.....	.....
	10	14	.....	.....	9 82	.....	3
	11	13	.....	.....	10 86	.....	.....
	12	10	.....	.....	11 51	.....	1

A—Continued.
to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
.....	.....	.....	$103 81	7	$118 49	3	$81 50	.....
.....	2	.....	283 15	14	704 14	7	175 36	.....
.....	.....	.....	70 50	3	37 72	1	58 85	.....
$60 00	3	.....	314 35	23	1,084 37	7	517 65	.....
.....	1	.....	74 70	.....	Vacant	.....	.....	.....
.....	.....	.....	818 29	27	1,766 73	5	547 18	.....
.....	.....	.....	513 45	3	132 50	1	513 48	.....
.....	1	.....	317 05	10	969 15	3	328 25	.....
10 00	3	.....	323 50	6	761 58	.....	193 25	.....
32 50	1	.....	554 63	25	882 88	3	186 28	$300 49
22 50	1	.....	582 30	31	1,551 19	10	497 65	.....
.....	11	.....	976 77	14	33 84	9	985 72	.....
.....	.....	.....	46 75	.....	.....	.....	54 35	.....
.....	.....	.....	26 66	6	97 47	2	38 85	.....
.....	.....	.....	129 63	10	154 60	7	110 07	.....
.....	.....	.....	200 75	.....	.....	.....	108 90	.....
.....	.....	.....	48 63	4	.....	4	49 95	.....
.....	.....	.....	116 31	4	35 50	.....	108 85	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	729 38	29	612 25	17	418 60	7 13
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	171 25	10	320 14	3	203 61	.....
20 00	3	.....	1,507 33	33	1,170 59	6	836 78	.....
.....	.....	.....	51 53	.....	.....	.....	49 88	.....
35 00	4	.....	1,493 20	63	2,005 11	27	814 30	.....
40 00	.....	.....	1,185 80	56	2,979 11	14	568 75	.....
.....	.....	.....	249 90	22	1,636 03	7	365 57	.....
.....	.....	.....	259 80	24	1,044 71	12	197 95	.....
10 00	.....	.....	539 40	28	3,447 42	8	784 56	.....
65 00	6	.....	2,150 66	197	7,550 84	47	1,792 12	.....
30 00	.....	.....	338 40	25	1,111 57	4	131 24	.....
.....	.....	.....	333 06	18	884 13	13	330 27	.....
20 00	.....	.....	824 15	30	.....	12	349 00	.....
.....	.....	.....	274 40	24	1,602 03	3	459 78	.....
85 00	13	.....	2,376 35	75	2,314 65	18	1,146 82	.....
.....	.....	.....	380 00	28	831 75	3	425 53	.....
10 00	2	.....	502 78	36	1,980 13	4	531 58	.....
40 00	10	.....	2,310 70	59	524 89	28	1,877 08	.....
.....	3	.....	391 10	16	581 76	8	254 00	.....
10 00	1	.....	309 00	30	1,268 24	7	312 53	.....
20 00	3	.....	706 64	84	2,177 39	12	610 61	.....
50 00	15	.....	1,921 75	111	3,291 44	32	1,274 45	.....
20 00	.....	.....	263 03	14	528 84	6	347 99	.....
30 00	.....	.....	523 75	13	246 50	1	258 20	.....
10 00	.....	.....	293 85	20	204 86	2	271 85	.....
20 00	1	.....	236 55	9	356 31	2	221 26	.....
35 00	2	.....	491 80	33	2,295 97	12	410 59	.....
.....	.....	.....	422 25	31	1,876 41	8	462 96	.....
45 00	1	.....	426 70	32	2,200 82	6	496 96	.....
.....	.....	.....	573 75	16	522 69	2	464 65	.....
5 00	.....	.....	454 25	.....	.....	.....	792 91	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Sudbury	1	1,053	$76,934 00	51	$4,444 52	120
	2	132	13,200 00	26	2,424 57	8
	3	95	6,741 24	21	2,362 29	5
	4	51	5,327 64	13	1,463 37	7
	5	135	9,143 01	.....	.....	.....
Temiskaming	1	355	29,187 84	24	2,497 30	19
	2	452	35,663 61	24	3,209 47	151
	3	145	12,102 73	26	2,066 78	6
	4	85	5,678 36	28	2,563 40	3
Thunder Bay	1	677	42,799 40	12	625 88	33
	3	629	43,338 16	8	1,064 09	31
Victoria	1	43	2,560 53	2	258 90	1
	2	50	4,114 03	8	110 00	3
	3	39	1,913 61	3	249 46	4
	4	15	731 74	.....	.....	.....
	5	457	26,211 49	23	3,050 30	43
	6	13	825 46	.....	.....	1
	7	41	2,021 43	2	216 48	.....
Waterloo	1	1,813	231,430 50	53	4,088 75	29
	2	232	9,069 78	14	964 92	13
	3	670	24,881 53	20	2,170 63	94
	4	95	11,535 22	14	744 04	1
	5	91	6,516 00	21	1,573 38	6
	6	83	5,441 25	12	605 90	13
	7	11	761 14	1	255 42	.....
Welland	1	1,109	69,967 28	65	5,735 01	330
	2	43	4,394 61	15	1,510 71	4
	3	240	11,761 91	26	5,297 87	29
	4	716	40,940 31	80	9,167 15	124
	5	247	12,337 33	19	1,910 78	28
	6	278	11,211 68	21	2,173 64	22
Wellington	1	846	45,783 68	47	5,018 41	50
	2	24	714 38	.....	.....	1
	3	10	221 77	.....	.....	.....
	4	149	7,666 47	13	1,030 66	4
	5	54	2,632 98	6	762 39	2
	6	41	2,911 61	3	106 79	1
	7	137	5,825 56	12	1,078 63	5
	8	110	10,274 62	6	844 08	2
	10	158	13,993 47	11	939 26	3
	11	133	10,508 52	8	743 93	1

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
$2,452 57	$24,157 15	$23,245 60	$3,364 12	215	70	4	3	2
.....	3,269 77	2,829 27	430 50	19	8	1	.....	.....
108 15	1,578 03	1,385 16	310 02	10	5	.....	.....	.....
67 98	2,240 83	2,220 83	20 00	15	7	.....	.....	1
8 50	1,795 63	1,795 63	8 50	19	9	.....	.....	.....
.....	9,305 99	8,656 09	649 90	79	23	4	1	.....
.....	13,937 11	13,844 05	93 06	71	44	.....	.....	.....
196 69	6,450 08	6,621 77	25 00	18	15	.....	.....	.....
.....	2,412 35	2,329 35	83 00	15	4	.....	.....	.....
.....	17,475 39	17,475 39	.....	96	32	.....	.....	.....
1,087 94	17,858 81	17,916 59	1,030 16	98	33	11	13	3
.....	1,196 84	1,196 84	.....	2	5	.....	.....	.....
15 00	2,068 49	1,997 29	86 20	6	6	1	.....	.....
.....	1,095 02	1,095 02	.....	2	2	.....	.....	.....
.....	426 30	426 30	.....	1	.....	.....	.....	.....
.....	8,741 80	8,691 34	50 46	54	22	2	3	.....
1 50	336 66	333 66	4 50	2	1	.....	.....	.....
.....	1,802 74	1,802 74	.....	5	1	.....	.....	.....
171 24	30,776 30	30,836 60	110 94	177	51	5	3	.....
.....	5,432 11	5,432 11	.....	21	3	.....	.....	.....
.....	10,694 60	10,691 23	3 37	42	15	4	1	.....
20 00	4,101 22	4,094 31	26 91	25	21	.....	1	.....
101 30	3,686 73	3,713 73	74 30	15	8	.....	.....	.....
9 00	2,151 73	2,160 73	.....	12	5	.....	.....	.....
64 00	519 75	519 75	64 00	2	.....	.....	.....	.....
337 28	29,303 67	29,229 23	411 72	141	41	1	3	.....
.....	2,184 88	2,184 88	.....	6	9	.....	.....	.....
45 84	6,785 88	6,916 98	4 74	24	11	1	4	.....
1,379 29	20,374 61	19,452 22	2,301 68	91	35	4	11	.....
255 85	6,088 43	5,756 53	587 75	29	6	1	.....	.....
.....	8,080 38	8,078 61	1 77	43	3	.....	.....	.....
54 66	21,429 76	21,260 86	223 56	114	34	4	3	1
.....	505 89	505 89	.....	3	.....	.....	.....	.....
.....	70 19	70 19	.....	.....	.....	.....	.....	.....
276 44	3,564 34	3,840 78	.....	28	4	.....	.....	.....
35 08	1,454 10	1,387 52	101 66	3	2	1	.....	.....
.....	1,409 39	1,409 39	.....	4	3	.....	.....	.....
6 79	6,824 34	6,824 34	6 79	24	14	.....	.....	2
237 25	6,288 75	6,381 26	144 74	17	16	.....	.....	.....
144 62	5,535 65	5,510 94	169 33	28	18	.....	1	.....
.....	4,536 58	4,447 96	88 62	25	12	.....	1	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Sudbury	1	55				$771 30	6
	2	2					
	3	11					2
	4	2					1
	5	10					1
Temiskaming	1	17					
	2	47				9 71	4
	3	2					2
	4	6					1
Thunder Bay	1	72				48 40	
	3	55					3
Victoria	1	11			$2 66		
	2	3			3 99		
	3	9			1 69		
	4	1			52		
	5	88			26 26		1
	6				99		
	7	5			2 76		
Waterloo	1	521			80 67	720 70	8
	2	57			9 33		3
	3	170	1	$24 00	24 24		
	4	5			13 06		2
	5	11			7 40		
	6	7			6 68		2
	7	1			83		
Welland	1	207	2	39 00	65 15	596 85	10
	2	3			4 47		3
	3	32			13 40		
	4	112	2	24 00	44 73	171 59	11
	5	47	2	33 00	11 60		2
	6	43			16 66		
Wellington	1	154			51 47	184 89	1
	2	4			1 02		
	3	2			18		
	4	24			10 76		
	5	16			2 36		
	6	2			2 65		
	7	15			11 58		1
	8	9			9 36		
	10	14	1	29 40	13 87		4
	11	14			11 86		

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
$65 00	10	.....	$5,071 70	184	$5,959 00	43	$3,172 35	$235 05
.....	.....	.....	453 50	54	1,879 57	5	876 91	.....
25 00	.....	.....	276 15	.....	.....	.....	.....	.....
15 00	.....	.....	374 24	22	634 93	5	354 54	.....
10 00	.....	.....	387 60	.....	.....	.....	.....	.....
.....	.....	.....	1,564 25	34	900 52	16	877 26	.....
75 00	28	.....	2,048 55	74	3,224 68	29	1,428 24	.....
20 00	.....	.....	562 45	.....	.....	.....	.....	.....
10 00	.....	.....	373 59	15	299 91	12	299 74	.....
.....	.....	.....	2,242 36	221	3,163 65	57	1,843 68	.....
30 00	4	.....	1,997 55	186	3,285 12	76	1,575 10	10 00
.....	.....	.....	122 55	5	158 66	1	84 58	.....
.....	.....	.....	164 28	10	289 70	6	121 13	.....
.....	1	1	122 65	4	62 40	2	80 02	.....
.....	.....	.....	60 75	1	61 68	.....	43 80	.....
25 00	4	.....	1,512 00	22	594 96	18	891 80	.....
.....	.....	.....	40 28	3	74 74	2	55 80	.....
.....	.....	.....	107 31	10	358 67	1	127 08	.....
135 00	10	.....	4,902 62	300	16,211 64	60	2,900 94	.....
50 00	.....	.....	736 00	27	607 40	13	371 48	.....
.....	6	1	1,874 95	57	2,448 67	21	778 50	.....
25 00	.....	.....	423 70	37	2,554 63	5	350 00	.....
.....	.....	.....	302 70	15	807 15	4	272 00	.....
20 00	.....	.....	365 20	30	420 45	19	301 03	.....
.....	.....	.....	49 15	1	3 84	.....	43 78	.....
135 00	76	3	4,489 53	201	6,295 83	71	2,862 07	2 20
45 00	1	1	269 55	.....	.....	.....	.....	.....
.....	10	.....	830 30	43	1,884 54	14	1,132 37	.....
210 00	27	2	2,857 95	254	7,126 12	106	2,610 47	.....
40 00	6	3	888 10	38	1,278 55	19	514 35	.....
.....	1	.....	937 45	19	4,091 71	13	437 95	.....
10 00	1	.....	2,924 45	163	11,075 96	21	1,792 40	.....
.....	.....	.....	74 45	.....	.....	.....	31 25	.....
.....	.....	.....	30 05	.....	.....	.....	16 10	.....
.....	.....	.....	600 90	13	293 60	4	184 60	.....
.....	.....	.....	192 25	6	375 03	.....	168 95	.....
.....	.....	.....	120 40	9	306 44	4	90 25	.....
10 00	.....	.....	561 70	38	3,088 97	6	512 01	.....
.....	.....	.....	507 80	24	1,327 90	2	360 14	20 25
53 00	.....	.....	631 60	29	1,388 93	9	401 45	.....
.....	.....	.....	416 50	42	2,271 78	3	530 29	.....

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered in Court, exclusive of Transcripts of Judgments and Judgment summonses.	Amount of claims entered, exclusive of Transcripts of Judgments and Judgment summonses.	Number of Transcripts of Judgments received from other Courts.	Amount of claims received by Transcripts of Judgments from other Courts.	Number of Judgment summonses issued.
Wentworth	1	1,584	$116,395 88	88	$8,688 04	138
	2	206	13,068 91	37	3,079 86	4
	3	55	3,736 88	32	3,635 07	1
	4	55	3,941 80	12	837 59	2
	5	58	3,063 07	18	1,943 35	4
	7	No business				
	8	3	348 13			
	9	2,086	150,148 51	96	8,391 71	158
York	1	6,993	558,838 92	227	18,750 63	659
	2	72	6,493 05	19	1,681 23	2
	3	146	8,777 18	25	1,832 26	25
	4	215	14,285 98	20	1,735 18	26
	5	85	6,599 35	11	1,113 24	4
	6	174	11,284 39	15	2,010 88	14
	7	42	3,360 81	10	825 70	2
	8	1,206	80,612 23	218	19,704 47	152
	9	185	13,485 94	53	5,130 36	15
	10	4,554	348,298 17	101	9,759 59	363
Totals	338	85,328	5,674,316 36	5,470	501,684 42	7,376

A—Continued.

to the 31st day of December, A.D. 1923, inclusive, showing:

Balance of Cash in Court from the previous year.	Total amount of Suitors' Money paid into Court.	Total amount of Suitors' Money paid out of Court.	Balance of Cash in Court.	Number of suits entered where the amount claimed exceeds $100 but does not exceed $200, exclusive of Transcripts of Judgments from other Courts.	Number of suits entered where the amount claimed exceeds $200.	Number of actions for tort (damages) where the amount claimed does not exceed $60.	Number of actions for tort where the amount claimed exceeds $60.	Number of actions of Replevin.
$1,629 43	$34,232 86	$34,591 89	$1,270 40	261	106	38	15	3
.....	6,912 01	6,906 01	6 00	23	9	1	4	.....
.....	2,152 98	2,152 98	.....	5	4	1	1	.....
.....	2,752 53	2,752 53	.....	11	4	1	2	.....
.....	1,584 82	1,576 82	6 00	7	2	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	373 28	373 28	.....	2	.....	.....	.....	.....
1,068 11	49,985 77	48,684 33	1,469 55	343	141	26	51	2
2,625 16	113,354 67	111,703 21	4,276 62	1,340	415	96	79	15
25 86	3,930 59	3,956 45	.....	16	9	.....	1	.....
21 80	4,330 64	4,195 25	135 39	22	3	1	3	.....
66 32	4,331 23	4,069 85	327 70	37	12	5	.....	1
158 18	3,303 31	3,195 00	261 49	22	6	.....	.....	1
57 69	5,286 57	5,306 93	37 33	25	24	.....	.....	.....
359 21	1,605 03	1,933 38	30 86	11	2	.....	.....	.....
65 77	24,295 56	24,321 48	39 85	177	64	11	25	1
320 30	4,212 64	4,481 63	51 31	46	8	3	8	.....
3,675 43	72,130 55	69,105 13	6,700 85	1,027	194	86	171	11
49,375 94	2,146,724 36	2,108,757 87	63,366 23	12,505	4,755	650	774	111

APPENDIX

Return of Division Court Business from the 1st day of January

NAME OF COUNTY, UNITED COUNTIES, OR DISTRICT.	Number of Divisions.	Number of suits entered for claims not exceeding $10.	Number of Jury Trials by Jury summoned.	Amount paid to Jurors summoned.	Jury Fees paid to County Treasurer, as required by Section 145 of "The Division Courts Act."	Surplus Fees payable to the Hon. the Provincial Treasurer.	No. of instances in which the Judge has allowed costs to be taxed for Counsel Fees under "Division Courts Act."
Wentworth	1	137			$123 76	$1,330 78	45
	2	37			13 01		6
	3	3			3 63		1
	4	3			6 14		1
	5	7			3 81		1
	7						
	8	1			50		
	9	202	1	$25 50	164 80	2,024 16	57
York	1	683			588 27	13,839 60 1,887 55 *	194
	2	5			7 51		3
	3	15	2	43 00	8 50		
	4	33			15 94		2
	5	3			8 53		1
	6	22			11 40		2
	7	3			4 00		
	8	118	1	18 00	85 66	791 98	15
	9	74			17 31		2
	10	254	2	100 30	406 86	768 00 * 8,687 50	127
Totals	338	12,259	37	876 80	5,134 49	45,867 17	1,025

*Bailiff.

A—Concluded.

to the 31st day of December, A.D. 1923, inclusive, showing:

Amount of costs so taxed.	Return of Judgment Debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Number of writs of execution issued.	Amount realized on execution.	Number of writs returned nulla-bona.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of Section 43 D.C.A.
$975 00	15	.....	$6,701 95	410	$10,746 05	202	$3,493 31	$2 50
125 00	.....	.....	818 45	44	1,826 56	6	738 56	.....
25 00	.....	.....	244 20	32	1,016 95	13	269 20	.....
25 00	.....	.....	251 00	24	1,261 72	4	303 39	.....
25 00	.....	.....	200 00	18	1,028 36	7	141 76	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	15 30	.....	.....	.....	.....	.....
1,065 00	17	.....	8,435 40	557	10,874 74	243	3,778 69	.....
2,360 00	241	.....	24,919 35	2,721	42,105 68	1,962	16,437 75	20 65
30 00	.....	.....	348 00	34	2,276 60	10	283 95	.....
.....	2	.....	565 60	38	594 25	17	393 85	.....
20 00	4	2	757 65	59	210 96	16	478 35	.....
5 00	.....	.....	353 45	31	1,345 71	10	326 05	.....
20 00	2	.....	585 60	36	1,047 58	15	452 11	.....
.....	.....	.....	180 65	.....	.....	.....	.....	9 00
145 00	28	1	5,139 96	631	10,506 03	351	3,152 54	.....
20 00	2	1	948 53	100	2,004 38	34	654 45	.....
1,841 00	76	.....	18,050 00	2,070	23,707 07	1,664	10,840 07	34 59
13,108 95	1,393	68	.....	20,962	589,569 64	8,567	.....	795 60

APPENDIX B.

List of Division Court clerks, their post office address, their county or district and number of division in which their Courts are situated, for the Province of Ontario, up to the 31st December, 1923, inclusive. (Lists corrected up to date of printing.)

County or District	No. of Division	Clerk	Post office address
Algoma	1	Jno. Munnoch	Sault Ste. Marie
	2	R. Bryant	Bruce Mines
	3	Thos. Dodds	Thessalon
	6	W. F. Adams	Richard's Landing
	7	J. A. Hawkins	Blind River
Brant	1	F. J. Calbeck	Brantford
	2	Jas. Smiley	Paris
	3	A. E. Green	St. George
	4	W. F. Miles	Burford
	5	Walter E. Hooker	Scotland
Bruce	1	J. A. McGill	Walkerton
	2	W. H. Logan	Teeswater
	3	A. G. Macintyre	Kincardine
	4	J. C. Gibson	Paisley
	5	J. A. Chapman	Port Elgin
	7	J. R. Vandusen	Tara
	8	G. W. Taylor	Wiarton
	9	Angus Martyn	Ripley
	10	John Pettigrew	Lion's Head
	11	W. J. Little	Lucknow
	12	R. T. Kidd	Chesley
Carleton	1	A. H. Armstrong	Ottawa
	2	Wm. McElroy	Richmond
	3	Jas. H. Wilson, Jr.	Carp
	4	A. S. Russell	Galetta
	5	W. H. Leech	North Gower
	6	T. A. Hicks	Metcalf
	7	W. A. Mason	Ottawa
Cochrane	1	S. L. Bradley	Cochrane
	2	E. H. Hill	Timmins
	3	Jno. Cole	Matheson
	4	C. Saville	Kapuskasing
	5	J. L. O'Donnell	Hearst
Dufferin	1	J. M. Bennett	Orangeville
	2	W. H. Lamon	Shelburne
	3	John Ferris	Stanton
	4	Robt. Orr	Mono Mills
	5	W. A. Wansbrough	Grand Valley
Elgin	1	E. C. Monteith	Aylmer
	2	John McIntyre	St. Thomas
	3	John McIntyre	St. Thomas
	4	M. S. Smith	Dutton
Essex	1	Jos. White	Sandwich
	2	W. A. McCormick	Amherstburg
	3	Geo. Pearce	Kingsville
	4	H. J. Bell	Harrow
	5	C. A. Edsall	Leamington
	6	E. Diesbourg	Belle River
	7	T. B. Mothersill	Windsor
	8	H. P. Johnson	Essex
	9	A. J. Brown	Comber
	10	L. D. Warner	Pelee Island

List of Division Court Clerks—Continued.

County or District	No. of Division	Clerk	Post office address
Frontenac	1	Thos. Lambert	Kingston
	3	D. W. Lake	Sydenham
	4	H. M. Wilkins	Verona
	6	E. B. Buell	Sharbot Lake
	7	J. A. Black	Arden
Grey	1	R. G. Gordon	Owen Sound
	2	C. Ramage	Durham
	3	A. G. Bright	Meaford
	4	B. Hamilton	Clarksburg
	5	W. J. Bellamy	Flesherton
	6	G. W. Collins	Chatsworth
	7	John Taylor	Hanover
	8	Richard L. Stephen	Markdale
Haldimand	1	James McGregor	Caledonia
	2	E. B. Humphrey	Cayuga
	3	D. Hastings	Dunnville
	4	C. E. Bourne	Jarvis
	5	R. J. Melick	Canboro
Haliburton	1	Geo. A. Rogers	Minden
	2	A. G. Tate	Haliburton
	3	D. H. Pollard	Gooderham
	4	D. W. Clayton	Dorset
Halton	1	Wm. Panton	Milton
	2	W. S. Savage	Oakville
	3	J. A. Tracy	Georgetown
	4	Geo. Agnew	Acton
	5	Wm. Fraser	Campbellville
	6	W. J. Stuart	Burlington
Hastings	1	F. M. Clarke	Belleville
	2	W. Greer	St. Ola
	3	L. E. Mills	Shannonville
	4	F. A. Bartlett	Tweed
	5	Thomas G. Clute	Stirling
	6	E. T. Nayler	Madoc
	7	E. A. Houle	Deseronto
	8	W. N. Simmons	Frankford
	9	C. W. London	Trenton
	10	G. Hartley	Marmora
	11	W. J. Douglas	Maynooth
	12	J. McCaw	Bancroft
Huron	1	Jean Harrison	Goderich
	2	J. C. Greig	Seaforth
	3	H. T. Rance	Clinton
	4	A. A. Lamont	Brussels
	5	R. N. Creech	Exeter
	6	Nat Whyard	Dungannon
	7	Jno. Tippett	Bayfield
	8	G. C. Patterson	Wingham
	9	Thomas Brown	Wroxeter
	10	W. L. Siebert	Zurich
	11	Thos. Trevethick	Crediton
	12	Jos. Stothers	Blyth

List of Division Court Clerks—Continued.

County or District	No. of Division	Clerk	Post office address
Kenora	1	O. Partington	Kenora
	2	J. D. Aaron	Wabigoon
	3	J. E. Gibson	Dryden
	4	J. E. Cole	Sioux Lookout
Kent	1	W. B. Wells	Chatham
	2	H. P. Stennett	Ridgetown
	3	H. E. Wells	Dresden
	4	J. C. Whittington	Blenheim
	5	Charles B. Jackson	Wallaceburg
	6	W. H. Bradley	Bothwell
	7	A. A. Wilson	Tilbury
Lambton	1	A. F. Wade	Sarnia
	2	Wm. McLeay	Watford
	3	L. Miller	Florence
	4	Wm. W. Stover	Sombra
	5	Thomas L. Jones	Forest
	6	W. C. Tudor	Thedford
	8	W. G. Fraser	Petrolea
	9	Thos. Allison	Alvinston
Lanark	1	R. Jamieson	Perth
	2	Robt. Beatty	Lanark
	3	A. R. G. Peden	Carleton Place
	4	R. Craig	Smith's Falls
	5	P. C. Dowdall	Almonte
Leeds and Grenville	1	I. J. Mansell	Brockville
	2	H. W. Ernst	Prescott
	3	J. H. Sampson	Gananoque
	4	S. H. Guest	Kemptville
	5	M. G. Corbett	Merrickville
	6	W. W. Phelps	Delta
	7	Jas. Edgar	Toledo
	8	Ed. Wright	Newboro'
	9	E. J. Purcell	Athens
	10	M. Maguire	Spencerville
	11	John Haley	North Augusta
	12	Charles Tennant	Mallorytown
Lennox and Addington	1	A. E. Paul	Napanee
	2	E. P. Shephard	Bath
	3	Joseph B. Allison	Adolphustown
	4	Jno. H. Patterson	Newburgh
	5	H. A. Carscallen	Enterprise
	6	A. J. Babcock	Odessa
	7	J. W. Shier	Tamworth
	8	J. N. Baker	Flinton
	9	C. P. Stein	Denbigh
Lincoln	1	Samuel Shearer	Niagara-on-the-Lake
	2	A. H. Trapnell	St. Catharines
	3	J. M. Martin	Smithville
	4	W. D. Fairbrother	Beamsville
	5	R. H. Kidd	Grimsby
Manitoulin	1	C. C. Platt	Gore Bay
	2	W. A. Sims	Little Current
	3	J. R. W. Phillips	Manitowaning

List of Division Court Clerks—Continued.

County or District	No. of Division	Clerk	Post office address
Middlesex	1	Chas. R. M. Graham	London
	2	C. Noble	Park Hill
	3	R. H. Collins	Lucan
	4	J. H. Matthews	Delaware
	5	Chas. George	Glencoe
	6	John H. McIntosh	Strathroy
	7	F. V. Chittick	Dorchester Station
	8	Walter R. Westlake	London, R. R. No. 2
	9	F. H. Whetter	London
Muskoka	1	I. B. Aulph	Bracebridge
	2	W. H. Butterworth	Gravenhurst
	3	A. R. Corbett	Huntsville
Nipissing	1	A. E. Blagdon	Sturgeon Falls
	2	C. A. Fink	Mattawa
	3	M. W. Flannery	North Bay
Norfolk	1	O. Burnham	Simcoe
	2	H. O. Squire	Waterford
	3	Hy. McKnight	Teeterville
	4	J. A. Lawson	Delhi
	5	J. Pow	Vittoria
	6	S. H. Harding	Port Rowan
	7	Watson Park	Fairground
	8	W. F. Tibbetts	Port Dover
Northumberland and Durham	1	John Moorecraft	Bowmanville
	2	J. W. Bradley	Newcastle
	3	S. R. Caldwell	Port Hope
	4	J. A. Vance	Millbrook
	5	B. Ewing	Cobourg
	6	E. H. Pratt	Grafton
	7	H. S. Keyes	Colborne
	8	B. C. H. Becker	Brighton
	9	P. S. Ewing	Warkworth
	10	L. Scott	Wooler
	11	Geo. A. Hay	Campbellford
Ontario	1	Miss E. L. McDonell	Whitby
	2	T. Gregg	Claremont
	3	J. W. Burnham	Port Perry
	4	R. J. Moore	Uxbridge
	5	S. Brandon	Cannington
	6	G. R. Yule	Beaverton
	7	D. Leonard	Atherly
Oxford	1	V. L. Francis	Woodstock
	2	C. Taylor	Drumbo
	3	E. J. Cody	Embro
	4	M. L. Bushell	Norwich
	5	Neil G. Gunn	Ingersoll
	6	W. J. Wilkins	Tillsonburg
	7	W. S. Russell	Tavistock

List of Division Court Clerks—Continued.

County or District	No. of Division	Clerk	Post office address
Parry Sound	1	Wm. Ireland	Parry Sound
	2	John Fletcher	McKellar
	3	Jno. Knowles	Rosseau
	4	Fred Metcalf	Burk's Falls
	5	Harry Snuggs	Magnetawan
	6	L. G. Phillips	Powassan
	7	J. Cole	South River
Peel	1	John Clarke	Brampton
	2	J. K. Morley	Cooksville
	3	M. C. Hillock	Caledon
	4	E. Snider	Bolton
Perth	1	D. B. Burritt	Stratford
	2	H. R. Coffin	Mitchell
	3	Wm. Moyes	St. Mary's
	4	Jos. Thompson	Shakespeare
	5	Wm. Zimmerman	Milverton
	6	W. L. Heibein	Listowel
Peterborough	1	C. J. Seymour	Peterborough
	2	J. E. Thompson	Norwood
	3	T. W. B. Marling	Lakefield
	4	Mrs. A. T. Staples	Apsley
	5	E. Fennell	Havelock
	6		Keene
Prescott and Russell	1	J. U. Seguin	L'Orignal
	2	P. S. Paquette	Vankleek Hill
	3	Napoleon Labrosse	St. Eugene
	4	H. Leduc	Plantagenet
	5	Jno. McMillan	Cumberland
	6	Miss A. Duncan	Russell
	7	M. Gareau	Hawkesbury
	8	A. Groulx	Fournier
	9	H Belanger	Alfred
	10	W. T. Erskine	Rockland
	11	Peter Gagné	South Indian
Prince Edward	1	D. Bongard	Picton
	2	J. McQuoid	Milford
	3	Charles H. Wright	Demorestville
	4	W. H. C. Roblin	Ameliasburg
	5	H. A. Jolley	Wellington
	6	C. H. Saylor	Bloomfield
	7	A. S. Burr	Consecon
	8	B. E. Harrison	Waupoos
Rainy River	1	W. P. Pilkey	Fort Frances
	2	E. T. McCombe	Emo
	3	D. K. McGregor	Rainy River
Renfrew	1	R. J. Roney	Pembroke
	2	L. O. Christmann	Beachburg
	3	M. Devine	Renfrew
	4		Arnprior
	5	G. R. Reinke	Eganville
	6	H. G. McGinn	Cobden
	7	P. J. Harrington	Killaloe Station

List of Division Court Clerks—Continued.

County or District	No. of Division	Clerk	Post office address
Simcoe	1	Geo. Wilson	Barrie
	2	R. E. Stevenson	Bradford
	3	Jos. Wright	Beeton
	4	A. D. Knight	Collingwood
	5	T. C. Craig	Craighurst
	6	A. E. Smith	Orillia
	7	R. Carter	New Lowell
	8	J. E. Addis	Alliston
	9	W. J. Martin	Penetanguishene
	10	H. Gover	Coldwater
Stormont, Dundas and Glengarry	1	J. A. B. McLennan	Williamstown
	2	S. McDonell	Alexandria
	3	H. L. Fawthrop	Cornwall
	4	Geo. Sampson	Aultsville
	5	Jas. N. Eastman	Morrisburg
	6	C. J. Lazerte	Iroquois
	7	M. J. Cleland	South Mountain
	8	J. W. Carr	Finch
	9	J. R. McLeod	Dalhousie Station
	10	G. Elliott	Chesterville
	11	A. O. Miller	Avonmore
	12	A. J. Cameron	Greenfield
Sudbury	1	J. K. McLennan	Sudbury
	2	R. V. Tremblay	Chelmsford
	3	J. C. McMillan	Webbwood
	4	R. H. Wilson	Warren
	5	Geo. Hunt	Chapleau
Temiskaming	1	Jay Gould	Haileybury
	2	F. W. Ferguson	Liskeard
	3	A. J. Catt	Englehart
	4	Miss A. P. Brookbank	Swastika
Thunder Bay	1	R. E. Mitchell	Port Arthur
	3	G. H. Coo	Fort William
Victoria	1	A. E. Stabback	Woodville
	2	J. L. Arnold	Fenelon Falls
	3	G. W. Taylor	Bobcaygeon
	4	W. H. Kennedy	Omemee
	5	J. P. Ryley	Lindsay
	6	J. B. Weldon	Oakwood
	7	R. C. Mackay	Kirkfield
Waterloo	1	Fred. Rohleder	Kitchener
	2	W. Heise	Preston
	3		Galt
	4	R. C. Puddicombe	New Hamburg
	5	F. H. Schummer	Linwood
	6	C. A. Huehn	Conestoga
	7	A. E. Watson	Ayr
Welland	1	H. T. Reilly	Welland
	2	Joseph Henderson	Marshville
	3	Jos. Clark	Ridgeway
	4	Jos. G. Cadham	Niagara Falls South
	5	D. J. C. Munro	Thorold
	6	A. P. McAvoy	Port Colborne

List of Division Court Clerks—Concluded.

County or District	No. of Division	Clerk	Post office address
Wellington	1	Miss M. A. Day	Guelph
	2	Alex. Nicoll	Puslinch
	3	Robt. Scott	Rockwood
	4	John Brownridge	Fergus
	5	A. J. Lindsay	Erin
	6	Henry Clark	Elora
	7	John Lunz	Drayton
	8	R. T. Smith	Arthur
	10	C. L. Eady	Harriston
	11	H. Clarke	Mount Forest
Wentworth	1	Miss K. M. White	Hamilton
	2	F. J. Suter	Dundas
	3	M. Williamson	Waterdown
	4	E. Dayman	Lynden
	5	J. N. Jackson	Stoney Creek
	7		Mount Hope
	8	Thomas Murphy	Binbrook
	9	C. H. Peebles	Hamilton
York	1	A. McL. Howard	Toronto
	2	Robert J. Corson	Markham
	3	Thos. F. McMahon	Richmond Hill
	4	K. N. Robertson	Newmarket
	5	F. G. Tremayne	Sutton
	6	W. H. Taylor	Aurora
	7	E. W. Brown	Woodbridge
	8	John Hamshaw	West Toronto
	9	W. T. Kenny	Birch Cliff
	10	E. R. Dewart	Toronto

APPENDIX C.

List of Division Court bailiffs, their post office address, the County or District and number of Division in which their Courts are situated, for the Province of Ontario, up to 31st December, 1923, inclusive. (Lists corrected up to date of printing.)

County or District	No. of Division	Bailiff	Post office address
Algoma	1	H. C. Coulter	Sault Ste Marie
	1	T. J. Bowers	Sault Ste. Marie
	2	S. Roe	Bruce Mines.
	3	D. Egan	Thessalon
	6	A. Kitchen	Carterton, St. Jos. Is.
	7	Geo. Thompson	Blind River
Brant	1	Jno. M. Dyckman	Brantford
	2	J. W. Fasken	Paris
	3	J. H. Cornell	St. George
	4	Alex. Johnston	Burford
	5	J. R. Smith	Scotland
Bruce	1	A. E. Ferguson	Walkerton
	2	Jas. Donaghy	Teeswater
	3	George G. Collins	Kincardine
	4	Alex. Fraser	Paisley
	5	J. J. Chapman	Port Elgin
	7	J. N. Monkman	Tara
	8	J. Hunt	Wiarton
	9	R. J. Moore	Ripley
	10	A. C. Bridge	Lion's Head
	11	R. J. Moore	Lucknow
	12	Jno. Beatty	Chesley
Carleton	1	E. Lavoie	Ottawa
	2	Jos. Binnington	Stapleton
	3	Wm. James	Carp
	4	F. Johnson	Galetta
	5	Wesley Hicks	Kars
	6	Wm. Coombs	Metcalfe
	7	A. Wilson	Ottawa
Cochrane	1	Thos. A. Goodwin	Cochrane
	2	H. Warren	Timmins
	3	J. A. Rhodes	Matheson
	4	O. Gelinas	Kapuskasing
	5	McGill Roney	Hearst
Dufferin	1	Jos. Hughes	Orangeville
	2	R. J. White	Shelburne
	3	Jno. Armstrong	Earnscliffe
	4	Jos. Hughes	Orangeville
	5	J. I. Buchanan	Grand Valley
Elgin	1	D. T. Augustine	Aylmer
	2	A. C. Schliehauf	St. Thomas
	3	A. C. Schliehauf	St. Thomas
	4	A. J. Branton	Dutton

List of Division Court Bailiffs, etc.—Continued.

County or District	No. of Division	Bailiff	Post office address
Essex	1	Alois Master	Sandwich
	2	J. E. Martin	Amherstburg
	3	I. N. Lucas	Kingsville
	4	F. Sinacac	Harrow
	5	W. M. Mitchell	Leamington
	6	C. T. Bracken	Belle River
	7	M. Jacques	Windsor
	8	James Johnston	Essex
	8	H. C. Piper	Essex
	9	Leon Souchereau	Stoney Point
	10	M. Humphries	Scudder
Frontenac	1	Chas. G. Clarke	Kingston
	1	E. F. Dennee	Inverary
	3	P. J. Trousdale	Sydenham
	4	E. A. Tallen	Verona
	6	W. Thomlison	Sharbot Lake
	6	C. R. Barton	Plevna
	7	Wm. Wonmooth	Arden
Grey	1	E. Stanley	Owen Sound
	2	Wm. Sharp	Durham
	3	W. H. Arthur	Meaford
	4	Geo. Mitchell	Clarksburg
	5	John Wright	Flesherton
	6	James Dudgeon	Chatsworth
	7	F. Heimbecker	Hanover
	8	Thos. Ward	Markdale
Haldimand	1	James Thorburn	Caledonia
	1	F. M. Forster	Caledonia
	2	A. Mitchell	Cayuga
	3	Eli Furry	Dunnville
	4	Geo. A. Irwin	Jarvis
	5	Harvey Ricker	Canboro
Haliburton	1	J. H. Palmer	Minden
	2	E. Bentham	Haliburton
	3	J. M. Pickens	Ursa
	4	H. McEachern	Dorset
Halton	1	W. E. McCready	Milton
	2	.....	Oakville
	3	Wm. Ward	Georgetown
	4	W. J. Reid	Acton
	5	.....	Campbellville
	6	F. Utter	Burlington
Hastings	1	Louis Soule	Belleville
	2	Wm. Baker	St. Ola
	3	A. A. Burtt	Shannonville
	4	E. Fitchett	Tweed
	5	Jas. Tanner	Stirling
	6	C. St. Charles	Madoc
	7	T. A. Wilkins	Deseronto
	8	F. Ferguson	Frankford
	9	F. J. Pierce	Trenton
	10	Jas. Gordenier	Marmora
	11	John Perry	Maynooth
	12	R. Robinson	Bancroft

List of Division Court Bailiffs, etc.—Continued.

County or District	No. of Division	Bailiff	Post office address
Huron	1	W. F. Clark	Goderich
	2	Fred Welsh	Seaforth
	3	Robt. Welsh	Clinton
	4	Jno. Long	Brussels
	5	F. A. Willis	Exeter
	6	H. Fowler	Dungannon
	7	Thomas W. Cameron	Bayfield
	8	G. A. Phippen	Wingham
	9	G. E. Town	Wroxeter
	10	C. Eilber	Zurich
	11	Eli Lawson	Crediton
	12	J. E. Taman	Blyth
Kenora	1	E. G. Medley	Kenora
	2	F. Molser	Wabigoon
	3	F. Molser	Dryden
	4	G. H. Fanning	Sioux Lookout
Kent	1	A. H. Stephens	Chatham
	2	T. Priestly	Ridgetown
	3	A. Woods	Dresden
	4	H. B. Marshall	Blenheim
	5	Nelson Seed	Wallaceburg
	6	John McEachran	Thamesville
	7	H. Cottingham	Tilbury
Lambton	1	J. W. Macdonald	Sarnia
	2	J. F. Elliott	Watford
	3	Wm. Lindsay	Florence
	4		Sombra
	5	Joseph Burney	Forest
	6	G. Sheppard	Thedford
	8	Geo. Pearce	Petrolea
	9	Jno. A. Cummings	Alvinston
Lanark	1	R. M. Imeson	Perth
	2	Jas. Darou	Lanark
	3	H. Wilson	Carleton Place
	4	G. A. Phillips	Smith's Falls
	5	J. Cochra e.	Almonte
Leeds and Grenville	1	G. N. Young	Brockville
	2	E. B. Rickey	Prescott
	3	Thos. Baker	Gananoque
	4	B. F. Dangerfield	Kemptville
	5	R. W. Barry	Merrickville
	6	J. W. Russell	Delta
	7	W. G. Richards	Frankville
	8	E. J. Leech	Newboro
	9	R. J. Seymour	Athens
	10	Jas. P. Lawrence	Spencerville
	11	W. H. Love	North Augusta
	12	W. I. Mallory	Mallorytown

List of Division Court Bailiffs, etc.—Continued.

County or District	No. of Division	Bailiff	Post office address
Lennox and Addington	1	Geo. Greer	Napanee
	2	Geo. Greer	Bath
	3	S. E. Gallagher	Dorland
	4		Newburgh
	5	H. W. Wager	Enterprise
	6	Jas. Boice	Odessa
	7	S. E. Kennedy	Tamworth
	8	Geo. Sedore	Flinton
	9	Ed. Inwood	Denbigh
Lincoln	1	E. W. Anderson	Niagara-on-the-Lake
	2	Frank Secord	St. Catharines
	3	A. D. Lacey	Smithville
	4	Jos. Grobb	Beamsville
	5	H. C. Kelson	Grimsby
Manitoulin	1	S. Fraser	Gore Bay
	2	W. D. Varey	Little Current
	3	W. B. Snow	Manitowaning
Middlesex	1	R. Annett	London
	2	J. Hall	Park Hill
	3	Chas. Sproal	Lucan
	4	Henry Eldidge	Delaware
	5	James Poole	Glencoe
	6	T. F. Hawkin	Strathroy
	7	Geo. Chitttick	Dorchester Station
	8	W. C. Westlake	R.R. No. 5, London
	9	Wm. Ball	London
Muskoka	1	F. K. Sander	Bracebridge
		W. E. Massey	Port Carling
	2	Chas. Rennie	Gravenhurst
	3	H. G. Harper	Huntsville
Nipissing	1	H. Bourassa	Sturgeon Falls
	2	Aime Jodouin	Mattawa
			Whitney
	3	Chas. Phillips	North Bay
Norfolk	1	L. H. Barber	Simcoe
	2	M. L. Boughner	Waterford
	3	J. H. Boyce	Venessa, R.R. No. 3
	4	W. J. Herron	Courtland
	5	Chas. A. Dunkin	Vittoria
	6	Plewis Pierce	Port Rowan
	7	R. Scurton	Kinglake
	8	G. F. Holden	Port Dover
Northumberland and Durham	1	M. Munday	Bowmanville
	2	W. T. Jackson	Newcastle
	3		Port Hope
	4	George Wallace	Millbrook
	5	T. Blezard	Cobourg
	6	A. C. Henan	Grafton
	7	Wm. Usher	Colborne
	8	Jno. A. Marshall	Brighton
	9	G. A. Wiggins	Warkworth
	10	F. Ellis	Wooler
	11	A. Hay	Campbellford

List of Division Court Bailiffs, etc.—Continued.

County or District	No. of Division	Bailiff	Post office address
Ontario	1	F. Rogers	Whitby
	2	E. Gleeson	Claremont
	3	Jos. Baird	Manchester
	4	Wm. Smith	Uxbridge
	5	R. Pearsell	Cannington
	6	Wm. Dobson	Beaverton
	7	Jos. Egan	Millington
Oxford	1	J. W. Payne	Woodstock
	2	Wm. Markle	Drumbo
	3	J. A. McKay	Embro
	4	Arthur Catton	Norwich
	5	W. Holmes	Ingersoll
	6	A. Ostander	Tillsonburg
	7	Jos. Dewal	Tavistock
Parry Sound	1	A. Greer	Parry Sound
	2		McKellar
	3	G. A. Atkinson	Rosseau
	4	W. H. Bennett	Burk's Falls
	5	S. Walton	Magnetawan
	6	Jno. Lang	Powassan
	7	M. Carrol	South River
Peel	1	A. Firman	Brampton
	2	Wm. H. Rutledge	Port Credit
	3	D. McArthur	Caledon
	4	D. B. Kennedy	Bolton
Perth	1	D. W. Forbes	Stratford
	2	C. Woodger	Mitchell
	3	Wm. Billings	St. Mary's
	4		Shakespeare
	5	W. D. Weir	Milverton
	6	F. Kemp	Listowel
Peterborough	1	S. R. Pearson	Peterborough
	2	F. J. Stewart	Norwood
	3	R. Webster	Lakefield
	4	Wm. Staples	Apsley
	5	F. McAdams	Havelock
	6	H. McLachlan	Keene
Prescott and Russell	1	A. Rochon	L'Orignal
	2	E. Ayliffe	Vankleek
	3	H. St. Dennis	St. Eugene
	4	J. A. Therrien	Curran
	5	T. Blaney	Cumberland
	6	J. A. Birmingham	Russell
	7	D. Millette	Hawkesbury
	8	Ira Gates	Fournier
	9	H. Larocque	Alfred
	10	John A. Dent	Rockland
		N. Chenier	Bourget
	11	A. L. Macdonald	South Indian

List of Division Court Bailiffs, etc.—Continued.

County or District	No. of Division	Bailiff	Post office address
Prince Edward	1	D. Hoover	Picton
	2	G. N. Ostrander	Milford
	3	P. M. Allison	Demorestville
	4	E. Bellyou	Ameliasburg
	5	W. E. H. Young	Wellington
	6	J. W. Branscombe	Bloomfield
	7	W. W. Ward	Consecon
	8	E. A. Williams	Waupoos
Rainy River	1	F. H. Warner	Fort Frances
	2	J. Finch	Emo
	3	J. Foster	Rainy River
Renfrew	1	Geo. McDonald	Pembroke
		W. C. Mills	Pembroke
	2	A. Watchorn	Beachburg
	3	C. Miller	Renfrew
	4	W. E. Needham	Arnprior
	5	Wm. Luloff	Eganville
	6	E. Olmstead	Cobden
	7	W. L. Brisco	Killaloe Station
Simcoe	1	J. T. Ennis	Barrie
	2	Jas. Webb	Bradford
	3	D. W. Watson	Beeton
	4	O. R. Allison	Collingwood
	5	Thos. Cavanagh	Hillsdale
	6	H. Perryman	Orillia
	7	Wm. Switzer	New Lowell
	8	J. J. Williams	Alliston
	9	Ed. E. J. Hewson	Penetanguishene
	10	G. A. Abbott	Coldwater
Stormont, Dundas and Glengarry	1	Jno. Burgess	Williamstown
	2	Jas. Kerr	Alexandria
	3	J. P. Denneny	Cornwall
	4	J. P. Ferguson	Osnabruck
	5	A. F. Bourette	Morrisburg.
	6	C. A. Larabee	Iroquois
	7	E. Bushe	Hallville
	8	H. J. Ferguson	Finch
	9	D. C. McRae	Dalhousie
	10	R. Shaver	Chesterville
	11	D. H. McDiarmid	Avonmore
	12	Donald J. Robertson	Maxville
Sudbury	1	C. Gravelle	Sudbury
	2	J. Groulx	Chelsmford
	3	J. McLandress	Webbwood
	4	Geo. Mailette	Warren
	5	P. E. Scott	Chapleau
Temiskaming	1	H. E. Blackwell	Haileybury
	2	J. H. Brown	New Liskeard
	3	Wm. McPherson	Englehart
	4	C. McKenzie	Elk Lake
		Wm. Anderson	Swastika

List of Division Court Bailiffs, etc.—Concluded.

County or District	No. of Division	Bailiff	Post office address
Thunder Bay	1	W. H. Nelson	Port Arthur
		J. Handel	Schrieber
		O. Steed	Nipigon
	3	J. F. McDonald	Fort William
Victoria	1	S. Dumon	Woodville
	2	J. D. Daniel	Fenelon Falls
	3	W. J. Warren	Bobcaygeon
	4	W. R. McQuade	Omemee
	5	P. Conquorgood	Lindsay
	6	Thos. Jenkins	Oakwood
	7	T. O. Lessard	Kirkfield
Waterloo	1	A. A. Moyer	Kitchener
	2	W. A. Bolduc	Preston
	3	L. C. Teather	Galt
	4	E. Scherer	New Hamburg
	5	H. Holle	Conestoga
	6	H. Holle	Conestoga
	7	J. E. Armstrong	Ayr
Welland	1	W. E. Taylor	Welland
	2	L. D. Swayzie	Wainfleet
	3	Jno. R. Huffman	Ridgeway
	4	D. Glendon	Niagara Falls
	5	F. Collins	Thorold
	6	C. H. Winn	Port Colborne
Wellington	1	Wm. Young	Guelph
	2		
	3		Eramosa
	4	J. W. Love	Fergus
	5	J. J. Still	Erin
	6	J. W. Love	Elora
	7	N. Perkin	Drayton
	8	W. R. B. Tindale	Arthur
	10	Ed. Johnson	Clifford
	11	A. Agar	Mount Forest
Wentworth	1	Jas. Bryer	Hamilton
	2	J. K. Jones	Lynden
	3		Waterdown
	4	J. K. Jones	Lynden
	5		Bartonville
	7		Binbrook
	8		Binbrook
	9	J. A. Atkinson	Hamilton
York	1	Chas. Synge	Toronto
	2	E. Wurm	Markham
	3	G. T. Allison	Richmond Hill
	4	P. Trivett	Newmarket
	5	T. A. Sheppard	Sutton
	6	W. H. Machell	Aurora
	7	Thos. Rowntree	Woodbridge
	8	D. A. Lowry	West Toronto
	9	Wm. Heron	West Hill
	10	Chas. H. Evans	Toronto

APPENDIX D.

DIVISION COURTS, LIMITS OF THE RESPECTIVE DIVISIONS IN THE PROVINCE OF ONTARIO, AND JUDICIAL OFFICERS.

ALGOMA.

F. K. Stone, Judge, Sault Ste. Marie.
J. M. Hall, J.J., Sault Ste. Marie.
G. W. Goodwin, Crown Attorney and C.P., Sault Ste. Marie.

1.—Bounded west by Thunder Bay District, 85th parallel of west longitude, and east by Bar River, including all the islands in front.

2.—Bounded west by Bar River and east by the westerly boundary of the Townships of Thessalon, Kirkwood, Bridgeland, Houghton and Otter, and by said boundary line of the said last five-named townships produced northerly.

3.—Bounded west by the westerly boundary of the Townships of Thessalon, Kirkwood, Bridgeland, Houghton and Otter, and the boundary line of the last named five townships produced northerly to the northern boundary of the District, and on the east by a line produced northerly between the Township of Bright and Thompson to the northern boundary of the District of Algoma.

6.—Consisting of St. Joseph's Island.

7.—All the territory of the District of Algoma lying east of the eastern boundary of the Third Division including the Village of Cutler and Johns Island.

BRANT.

A. D. Hardy, Judge, Brantford.
W. M. Charlton, C.C.A. and C.P., Brantford.

1.—The City of Brantford and that part of the Township of Brantford not included in the other divisions hereinafter described. The Townships of Onondaga and Tuscarora and that part of the Township of Brantford lying south of the main road from Brantford to Hamilton and east of Fairchild's Creek.

2.—The Town of Paris and that part of South Dumfries west of the line between lots 18 and 19, and that part of the first concession of the Township of Brantford lying west of a continuation of the last-mentioned line.

3.—The remainder of the Township of South Dumfries, and of the first concession of the Township of Brantford.

4.—The ten northern concessions of the Township of Burford, and all that part of the 2nd, 3rd, 4th and 5th concessions of the Township of Brantford, west of the line between lots numbers 10 and 11, and that portion of the Kerr tract west of the continuation of the last-mentioned line.

5.—The Township of Oakland, the four southern concessions of the Township of Burford and lots numbers 1 to 5, inclusive, in the ranges east and west of the Mount Pleasant Road, in the Township of Brantford, adjoining the Township of Oakland.

BRUCE.

A. B. Klein, Judge, Walkerton.
A. M. Greig, J.J., Walkerton.
Thomas Dixon, C.C.A. and C.P., Walkerton.

1.—The Town of Walkerton and the Township of Carrick and the Township of Brant, south of the 12th concession, in the lots up to No. 26, and south of the 10th concession, in lots 26 to 34, inclusive.

2.—The Village of Teeswater, the Township of Culross and Greenock south of the 12th concession.

3.—The Town of Kincardine, the Village of Tiverton, and all of the Township of Kincardine, except that part east of the 25th line in concessions 10, 11 and 12, and including that portion of the Township of Bruce west of the 20th side line in concessions 1, 2, 3 and 4, and lots 1 to 20, inclusive, in the Lake Range.

4.—The Village of Paisley, and that part of the Township of Brant lying north of the 11th concession and west of lot 26. That part of Greenock lying north of concession 11; and all that portion of the Township of Bruce not included in Nos. 3 and 5, and that part of the Township of Saugeen, east of a line between lots 28 and 29 and south of the proportion of the town line between Arran and Elderslie to the Saugeen River. All that part of the Township of Elderslie lying west of the 25th side line, and south of the 12th concession, and also that part lying north of concession 11 and west of lot 17, and that portion of the Township of Kincardine not included in No. 3.

5.—The Village of Port Elgin, and the Town of Southampton, that part of the Township of Saugeen lying west of the line between lots 28 and 29 and north of the production of the town line, between the Townships of Arran and Elderslie to the Saugeen River, all that part of the Township of Arran lying west of the line between lots 10 and 11 north of Arran Lake and the outlet of the said lake, and the Township of Amabel south of the 11th concession and west of concession "C" and west of concessions 8, 9 and 10, and all that part of the Township of Bruce, north of the 4th concession and west of the 20th sideline, including lot 21 and lots north of it in the lake range in the said Township of Bruce.

7.—Tara and all Arran, not in No. 5, and all Elderslie, not in Nos. 4 and 12, and Amabel, south of the 8th concession and east of concession lettered "C."

8.—The Town of Wiarton, the Township of Albemarle and that part of Amabel not in Nos. 5 and 7.

9.—The Township of Huron.

10.—The Townships of Eastnor, Lindsay, and St. Edmunds.

11.—Lucknow and the Township of Kinloss.

12.—Chesley and those parts of Brant and Elderslie not included in Nos. 1, 4 and 7.

CARLETON.

J. Mulligan, Judge, Ottawa.

J. A. Ritchie, C.C.A. and C.P., Ottawa.

1.—Comprising all the City of Ottawa and the Township of Gloucester, to lot 15, inclusive, Rideau Front and concessions 1 and 6, inclusive, Ottawa Front and the islands in the Ottawa River opposite thereto.

2.—The Township of Goulburn, the 8th, 9th and 10th concessions of the Township of Marlborough, all the Township of Nepean south of the River Goodwood, and the 4th, 5th and 6th concessions thereof north of the same river to the boundary line between lots 20 and 21 in the last-mentioned concession.

3.—The Township of Huntley and the Township of March, except lots 1 to 5, inclusive, in concessions 1, 2, 3 and 4 thereof.

4.—The Townships of Fitzroy and Torbolton.

5.—The Township of North Gower, Long Island in the Rideau River, and 1st, 2nd, 3rd, 4th, 5th, 6th and 7th concessions of Marlborough.

6.—The Township of Osgoode, the 6th, 7th and 8th concessions Ottawa Front, and from lots 16 to 30, inclusive, of Rideau Front of the Township of Gloucester.

7.—The Township of Nepean, except the City of Ottawa, and part of the said Township lying south of the River Goodwood, and concessions 4, 5 and 6, north of the River Goodwood to the boundary between lots 20 and 21 in the said last-mentioned concessions, and including also lots 1 to 5, inclusive, in concessions 1, 2, 3 and 4, in the Township of March.

COCHRANE.

J. B. Caron, Judge, Cochrane.

J. M. Greer, C.A. and C.P., Cochrane.

1.—So much of the district as lies north of a line commencing at the south-west angle of the Township of Kirkland, produced easterly to the eastern boundary of the district, and east of a line drawn north from the south-west angle of said Township of Kirkland to the north-west angle of the Township of Laidlaw, thence easterly to the south-east angle of the Township of Sydere, thence north to the boundary of the district.

2.—So much of the district as lies south of the Townships of Seaton, Griffin, Hicks, Oke, Kirkland, Kingsmill, Aubin, Nesbitt, Beck, Reaume, Little and McCart.

3.—Comprising the Townships of Mann, Little, Newmarket and McCart, and all the territory lying south of the line between the Townships of Pyne and Aurora, produced to the eastern boundary of the district.

4.—Comprising the Townships of Sydere, Oke, Hicks, Griffin, Seaton and Cargill and all the territory lying north thereof.

5.—So much of the district as lies west of a line commencing at the south-east angle of the Township of Ecclestone, produced to the northern boundary of the district.

DUFFERIN.

W. G. Fisher, Judge, Orangeville.

J. L. Island, C.C.A. and C.P., Orangeville.

1.—The Town of Orangeville, the Township of East Garafraxa and all that portion of the Township of Amaranth lying south of the southern boundary of lot N. 26, in each concession in the Township of Amaranth.

2.—The Village of Shelburne, the Township of Melancthon, and all that portion of the Township of Amaranth lying north of the southern boundary of lot No. 26, in each concession of the Township of Amaranth.

3.—The Township of Mulmur.

4.—The Township of Mono.

5.—The Township of East Luther.

ELGIN.

D. C. Ross, Judge, St. Thomas.
A. McCrimmon, C.C.A. and C.P., St. Thomas.
1.—The Townships of Bayham, Malahide and South Dorchester.
2.—The Townships of Southwold and Yarmouth (except the City of St. Thomas).
3.—The City of St. Thomas.
4.—The Townships of Aldborough and Dunwich.

ESSEX.

J. J. Coughlin, Judge, Sandwich..
G. S. Smith, J.J., Sandwich.
G. A. Urquhart, C.C.A. and C.P., Windsor.
1.—Town of Sandwich and Township of West Sandwich.
2.—Town of Amherstburg and the Townships of Malden and Anderdon.
3.—The Village of Kingsville, and all that part of the Township of Gosfield not included in Division No. 8.
4.—The Township of Colchester South, and all Colchester North, south of the 9th concession, exclusive of the said concession, and the lots on both sides of Malden Road.
5.—Township of Mersea and Village of Leamington.
6.—The Township of Rochester, the Village of Belle River, the first concession of the Township of Maidstone, and all north of the Malden Road in the said Township of Maidstone.
7.—Town of Windsor, the Town of Walkerville, and all of Sandwich East, north of the Talbot Street range.
8.—The Town of Essex, and all of the Township of Maidstone lying west of the first concession and south of the Malden Road; so much of Sandwich East as is south of Talbot Street, including the lots on both sides of said street to Nos. 306 and 307; all of Colchester north of the 9th concession, including said concession and lots on both sides of Malden Road, and all that part of Gosfield lying north of concession 6, and extending as far east from the limits between Gosfield and Colchester as lots No. 12, including such lot in each concession north of concession 6, inclusive.
9.—The Townships of Tilbury West and Tilbury North.
10.—The Township of Pelee.

FRONTENAC.

H. A. Lavell, Judge, Kingston.
T. J. Rigney, C.C.A. and C.P., Kingston.
1.—The City of Kingston, Township of Garden Island, Wolfe Island, Howe Island, the Township of Pittsburg, the Township of Kingston, the Village of Portsmouth and the Township of Storrington.
3.—Loughboro', the Townships of Loughboro' and Bedford.
4.—Verona, Townships of Portland and Hinchinbrooke.
6.—The Townships of Olden, Oso, Barrie, Clarendon, Palmerston, Miller, Canonto, and South Canonto.
7.—The Township of Kennebec.

GREY.

C. T. Sutherland, Judge, Owen Sound.

T. H. Dyre, C.C.A. and C.P., Owen Sound.

1.—The Town of Owen Sound, the Village of Brooke and the Townships of Derby, Keppel, Sarawak and Sydenham.

2.—The Town of Durham, the Township of Egremont, and those portions of the Townships of Bentinck, Normandy and Glenelg, as follows:—That part of the Township of Bentinck lying east of the line between lots 30 and 31 in the 1st, 2nd and 3rd concessions south of the Durham Road, and in concessions 1, 2 and 3 north of the Durham Road, and east of the line between lots 15 and 16 in concessions 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 thereof. That part of the Township of Normanby lying east of the line between lots 20 and 21, in the 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th and 18th concessions, and all of the Township of Glenelg, excepting that portion lying east of the line between lots 10 and 11 in the 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th and 15th concessions thereof.

3.—The Town of Meaford, the Township of St. Vincent, and that part of the Township of Euphrasia lying west of the line between the 6th and 7th concessions and north of the line between lots 15 and 16.

4.—The Township of Collingwood and the east half of the Township of Euphrasia, excepting that part thereof lying between the 4th and 5th concessions and south of the lots between 12 and 13, and east half of the Township of Osprey.

5.—The Township of Proton, the west half of the Township of Osprey, and those parts of the Township of Artemesia consisting of the ranges of lots lying parallel to the Toronto and Sydenham Road, and south of the lines between lots 130 and 131, and concessions 1, 2 and 3 south of the Durham Road, and 1, 2, 3, 4, 5 and 6 north of the said Durham Road, and those portions of concessions 7, 8 and 9 lying east of the ranges of lots parallel with the Toronto and Sydenham Road, and those portions of concessions 10, 11, 12, 13 and 14 lying east of the line between lots 30 and 31.

6.—The Township of Sullivan and the Township of Holland, excepting those portions of concessions 9, 10, 11 and 12 lying south of the line between lots 15 and 16, and those portions of concessions 7 and 8 west of the ranges of lots lying parallel with the Toronto and Sydenham Road, and the ranges of lots lying parallel with the Toronto and Sydenham Road south of the line between lots 50 and 51.

7.—All lots from 1 to 30, inclusive, in the three concessions south and the three concessions north of the Durham Road in the said Township of Bentinck, and all the lots from 1 to 15, inclusive, in the 12th concession, from the 4th to the 15th concessions, inclusive, of the said Township of Bentinck, and all the lots from 1 to 20, inclusive, in all the concessions from 4 to 18, inclusive, in the Township of Normanby aforesaid.

8.—All the lots from 51 to 130, inclusive, in all the concessions parallel to and being northeast and southwest of the Toronto and Sydenham Road, in the Townships of Artemesia, Glenelg and Holland aforesaid; all lots to the westward of the dividing line between lots 30 and 31, in all the concessions from 10 to 14, inclusive, and all the lots from 1 to 5 in the 7th, 8th and 9th concessions, inclusive, which lie to the southwest of the third concession, southwest of the said Toronto and Sydenham Road, in the said Township of Artemesia; all the lots from 1 to 15, inclusive, in concessions from 5 to 6, and all the lots from 1 to 15, inclusive, in the concessions from 7 to 12, inclusive, in the Township of

Euphrasia; all lots south of the allowance for road between lots 15 and 16, in the 9th, 10th, 11th and 12th concessions, and from lots 25 to 20, inclusive, on the 7th concession, and lots 28, 29 and 30 in the 8th concession of the said Township of Holland; and all the lots lying east of allowance for road between lots 10 and 11 in all the concessions from 7 to 15, inclusive, in the Township of Glenelg.

HALDIMAND.

G. H. Hopkins, Judge, Cayuga.

Harrison Arrell, C.C.A. and C.P., Cayuga.

1.—Comprising the Township of Seneca, except the first and second concessions, the Young Tract, and the property of the late Richard Martin and the late Robert Weir; all of the Township of Oneida, except the first range north of the Cayuga line, the Dennis Tract, and the lots southerly of the said tract, and the Village of Caledonia.

2.—Comprising the Township of North Cayuga, except that portion thereof lying northeast of the side line between lots 12 and 13, and 1st and 2nd concessions of the Township of Seneca, except that portion thereof lying northeast of the side line between lots 12 and 13, the Young Tract, and the lands of the late Robert Weir and Richard Martin, Esquires, in the said Township of Seneca, the first range of Oneida north of the Cayuga line, also the Dennis Tract and river lots lying south, and the Townships of Rainham and South Cayuga.

3.—Comprising the Townships of Moulton, Sherbrooke and Dunn, and the Town of Dunnville.

4.—Comprising the Township of Walpole, and the Village of Hagersville.

5.—Comprising the Township of Canboro', that portion of North Cayuga lying east of the side line beteen lots 12 and 13, and those parts of the 1st and 2nd concessions of the Township of Seneca lying northeast of the side line between lots 12 and 13.

COUNTY OF HALIBURTON.

(Annexed to Victoria for Judicial Purposes.)

W. D. Swayze, Judge, Lindsay.

J. E. Anderson, C.P. and C.C.A., Lindsay.

1.—The Townships of Glamorgan and Snowden, except that portion of both included in the third division, and all of the Townships of Snowden, Lutterworth, Minden, Anson, Stanhope and Hindon.

2.—The Townships of Dysart, Guilford, Harburn, Dudley, Harcourt and Bruton, and that portion of Monmouth not included in the third division.

3.—All the rest of the territory comprising Township of Monmouth (except lots 1 and 19, inclusive), in 13th, 14th, 15th, 16th and 17th concessions, the Township of Cardiff, the south 12 concessions of the Township of Glamorgan, and from lot 21, inclusive, to the eastern boundary in the south six concessions of Snowden.

4.—The Townships of Shelburne, McClintock, Livingstone, Lawrence, Nightingale, Havelock, Eyre and Clyde.

HALTON.

J. W. Elliot, Judge, Milton.

W. I. Dick, C.C.A. and C.P., Milton.

1.—Milton—All the territory comprised in the new survey of the Township of Trafalgar, and the first ten lots in concessions 1, 2, 3, 4, 5 and 6 in the Township of Esquesing, and the first five lots in concessions 7, 8, 9, 10 and 11 in the said township.

2.—That part of the Township of Trafalgar known as the Old Survey, and the town of Oakville.

3.—Georgetown—All the rest of the territory comprised in concessions 8, 9, 10 and 11 in the Township of Esquesing not comprised in the first division.

4.—Acton—All the rest of the territory comprised in concessions 1, 2, 3, 4, 5 and 6, Township of Esquesing.

5.—The Township of Nassagaweya, including village of Campbellville.

6.—The Township of Nelson, including the Town of Burlington.

HASTINGS.

G. E. Deroche, Judge, Belleville.

J. F. Wills, J.J., Belleville.

B. C. Donnan, C.C.A. and C.P., Belleville.

1.—The City of Belleville and the Township of Thurlow; also all that portion of the Township of Sidney lying south of the 8th concession and east of the line between lots 18 and 19.

2.—The Townships of Wollaston, Limerick and Cashel, and the six northerly concessions of the Townships of Tudor and Grimsthorpe, and all those parts of the Township of Lake in all the concessions thereof lying north of lots 21 in said concessions all in the County of Hastings.

3.—The Township of Tyendinaga, except that part called Deseronto.

4.—The Township of Hungerford.

5.—All that part of the Township of Sidney which lies to the north of the 7th concession, excepting that part of the 8th concession lying west of the Trent river, and all that part of the Township of Rawdon which lies to the south of the 9th concession and that part of the Township of Huntingdon south of the 6th concession, including the Village of Stirling.

6.—The Township and Village of Madoc, the Township of Elzevir and all that part of the Township of Huntingdon north of the 5th concession, and all of the Townships of Tudor and Grimsthorpe, except the northerly six concessions of each of the said townships.

7.—The Village of Deseronto.

8.—All that part of the Village of Frankford in the Township of Sidney and concessions 4, 5, 6, and 7 lying west of the line between lots 18 and 19 and that part of concession 8 lying west of the Trent river in the Township of Sidney.

9.—The Town of Trenton and all that part of the Township of Sidney lying south of the 4th concession and west of the line between lots 18 and 19.

10.—The Township of Marmora, that part of the Township of Lake lying south of lot 22 in all the concessions thereof, and all that part of the Township of Rawdon which lies north of the 8th concession thereof.

11.—The Townships of Herschell, Monteagle, Carlow, Bangor, Wicklow and McClure.

12.—The Townships of Faraday, Dungannon and Mayo, and the Village of Bancroft.

HURON.

E. N. Lewis, J.J., Goderich.

Chas. Seager, C.C.A. and C.P., Goderich.

1.—Comprising the Town of Goderich, that part of the Township of Goderich to the north of the Cut Line and the Huron Road until the same meets the road allowance between the 13th and 14th concessions, then back along the Huron Road to its junction with the Cut Line, then west by the road allowance between concessions 11 and 12 to the River Maitland, then along the River Maitland to Goderich, together with the Township of Colborne.

2.—Comprising the Township of McKillop, the Town of Seaforth, and all that portion of the Township of Tuckersmith not included in the third division.

3.—Comprising all that portion of the Township of Hullett south of the blind line between the 7th and 8th concessions of the Township of Hullett, that part of the Township of Goderich not included in Nos. 1 and 7, 1st, 2nd, 3rd and 4th concessions, Township of Stanley 1st and 2nd concessions, Township of Tuckersmith, L.R.S., north of lot 15, and that portion west of side road between lots 25 and 26, H.R.S., and Town of Clinton.

4.—Comprising the Township of Grey, all of the Township of Morris east of side road between lots Nos. 10 and 11 (which is not included in No. 12) and the Village of Brussels.

5.—Comprising the Townships of Usborne and the Village of Exeter.

6.—Comprising the Townships of Ashfield and all West Wawanosh, except that portion east of Maitland river.

7.—Comprising the Township of Goderich, south of Cut Line and Huron Road until the same joins the road between the 12th and 14th concessions of the Township of Goderich; thence along the said concessions until the same joins the River Bayfield, all Stanley not included in No. 3, and the Village of Bayfield.

8.—Comprising the Village of Wingham, the Township of Turnberry, all that part of East Wawanosh not included in No. 12, and all of the Township of Morris not included in Nos. 4 and 12.

9.—Comprising the Township of Howick and the Village of Wroxeter.

10.—Comprising the Township of Hay.

11.—Comprising the Township of Stephen.

12.—Commencing at the northeast angle of the Township of Hullett, thence southerly along the easterly boundary of the said Township of Hullett to the blind line between the 7th and 8th concessions of said township, thence westerly along said line to the western boundary of the township, thence northerly along the westerly boundary of the township to the Maitland River at the southeastern corner of the Maitland Block, thence along the said river northerly till the western boundary of East Wawanosh is reached, thence northerly along said westerly boundary to the road running between the 6th and 7th concessions of said Township of East Wawanosh, thence easterly along said road to the easterly limit of said township, thence northerly along the gravel road to the road running between the 5th and 6th concessions of the Township of Morris, thence easterly along said road to the line between lots 10 and 11, thence southerly along said line between the 6th and 7th concessions, thence easterly along said line to the line between lots 15 and 19, thence southerly to the boundary line between the Townships of Morris and Hullett, thence easterly to the place of beginning, including the Village of Blyth.

DISTRICT OF KENORA.

T. W. Chapple, Judge, Kenora.

H. P. Cooke, C. Atty. and C.P., Kenora.

1.—Comprising all the portion of the said District of Kenora lying west of the Seventh Meridian Line, including the Towns of Kenora and Keewatin.

2.—Comprising all that portion of the said District lying east of the eastern boundary of the Third Division, south of the northern boundaries of the Townships of Zealand and Hartman to the eastern boundary of the said District, including the Municipality of Ignace.

3.—Comprising all that portion of the said District lying between the Seventh Meridian Line and a line drawn parallel with the western boundary of lot 10 in the Township of Zealand, and extending northward to the northern boundary of the said District and southward to the southern boundary thereof, including the Town of Dryden.

4.—Comprising all that portion of the said Second Division, lying north of a line drawn eastward along the northern boundaries of the Township of Zealand and Hartman, to the eastern boundary of the said District of Kenora.

KENT.

Ward Stanworth, Judge, Chatham.

H. D. Smith, C.C.A. and C.P., Chatham.

1.—The First Division to consist of the City of Chatham and that part of the Townships of Dover East and West to the south of the 12th and 13th concession line of the Township of Dover East, and that part of the Township of Chatham south of the 12th and 13th concession line, and west of the side roads between lots 12 and 13, from the first mentioned 12th and 13th concession line to the 5th and 6th concession line, and all south of the said 5th and 6th concession line of said township; that part of the Township of Harwich north of 5th and 6th concession line, by the easterly boundary; that part of the Township of Raleigh north of the 16th concession to the west side road between lots 12 and 13 north to the 6th and 7th concession line, and all of the said township north of the said last-mentioned line, and that part of the Township of Tilbury East north of the 4th concession.

2.—The Second Division to consist of that partion of Township of Howard south of the 2nd and 3rd concession line by the eastern boundary (known as the Botany Road), and that part of the Township of Orford south of the 10th and 11th concession line of said township.

3.—The Third Division to consist of all that part of the Gore of Camden lying west of the 10th and 11th concession line, and that part of the Township of Camden lying west of the side line between lots 6 and 1; the Village of Dresden, and that part of the Township of Chatham north of the 5th and 6th concession line and east of the side roads between lots 12 and 13.

4.—The Fourth Division to consist of that part of the Township of Harwich south of the 5th concession of the eastern boundary, and south of the 3rd concession by the western boundary, and that part of Raleigh south of the 15th concession and east of the side road between lots 12 and 13 and the road to the shore through lot 146 on the Talbot Road.

5.—The Fifth Division to consist of the Village of Wallaceburg, the Gore of Chatham and that part of the Township of Chatham northwest of the 12th and 13th concession line, and west of the said roads between lots 12 and 13, and that part of Dover lying north of the 12th and 13th concession side road.

6.—The Sixth Division to consist of that part of the Township of Howard north of the Botany Road aforesaid, and that part of the Township of Orford north of the 10th and 11th concession line, the Township of Rone, the Township of Bothwell, the Village of Thamesville, and that part of the Gore of Camden east of the 10th and 11th concession line, and that part of the Township of Camden east of the side line between lots 6 and 7.

7.—The Seventh Division to consist of that part of Tilbury East south of the 3rd concession, the Township of Romney, and that part of the Township of Raleigh south of the 6th and 7th concession line, and west of the side road between lots 12 and 13, in the said township, and the road through lot 147 on Talbot Road.

LAMBTON.

A. E. Taylor, Judge, Sarnia.

F. W. Willson, C.C.A. and C.P., Sarnia.

1.—The City of Sarnia, the Townships of Sarnia and Moore, and the Villages of Point Edward and Courtwright.

2.—The external boundaries of the Township of Warwick, including that portion of the Village of Arkona south of the township line.

3.—The external boundaries of the Townships of Euphemia and Dawn.

4.—The external boundaries of the Township of Sombra.

5.—The external boundaries of the Township of Plympton.

6.—The external boundaries of the Township of Bosanquet, including that portion of the Village of Arkona north of the township line.

8.—The external boundaries of the Township of Enniskillen.

9.—The external boundaries of the Township of Brooke.

LANARK.

J. H. Scott, Judge, Perth.

C. H. McKimm, C.C.A. and C.P., Perth.

1.—The Town of Perth, and the Townships of Drummond, Bathurst, South Sherbrooke, Burgess North, and that part of the Township of Elmsley North, north of the Rideau River, within the County of Lanark, and west of lot No. 12 in each concession.

2.—The Second Division to consist of the Village of Lanark, and the Townships of Lanark, Dalhousie, Darling, Lavant and North Sherbrooke.

3.—The Third Division to consist of the Town of Carleton Place and the Township of Beckwith, and the first six lots in the first seven concessions of Township of Ramsay.

4.—The Township of Montague, the Town of Smith's Falls, and that part of the Township of North Elmsley, from lot No. 1 to lot No. 12, in each concession, both inclusive, not within the limits of the Town of Smith's Falls.

5.—The Township of Pakenham, the Town of Almonte, and the Township of Ramsay, with the exception of the first six lots in the first seven concessions of the said township.

LEEDS AND GRENVILLE.

J. K. Dowsley, Judge, Brockville.

E. J. Reynolds, J.J., Brockville.

M. M. Brown, C.C.A. and C.P., Brockville.

1.—To consist of the 1st, 2nd, 3rd, 4th, 5th, 6th and 7th concessions and broken front of the Township of Elizabethtown, and the concession roads between them.

2.—To comprise the 1st, 2nd, 3rd, 4th, 5th concessions and broken front and that part of the 6th, 7th and 8th concessions from the town line of Edwards, burg to lot No. 18, inclusive of the Township of Augusta, and the concession roads between them, and the 1st concession of the Township of Edwardsburg, including the Village of Cardinal

3.—To consist of the 1st, 2nd, 3rd, 4th and 5th concessions and broken front of the Townships of Leeds and Lansdowne, respectively, and the concession roads between them.

4.—To consist of the Township of South Gower, the Township of Oxford from the west side line of lots No. 11 in all the concessions of the eastern boundary of the township, and the gore of land between South Gower, Oxford and Edwardsburg.

5.—To consist of the Township of Wolford (except the 7th and 8th concessions and the allowances of roads within and between them); lots Nos. 1 to 10, inclusive, in the 2nd, 3rd, 4th, 5th, 6th, 7th and 8th concessions of the Township of Oxford, and allowances of roads within and between them.

6.—To consist of the Townships of Bastard and Burgess, and those parts of the Township of Leeds and Lansdowne, on the north side of the rear of the 5th concession in each respectively.

7.—To consist of the Townships of Kitley and Elmsley.

8.—To consist of the Townships of North Crosby and South Crosby.

9.—To consist of that part of the Townships of Escott and Yonge, in rear of the 4th concession of Yonge, and in rear of the 6th concession of Escott; that part of the Township of Elizabethtown, in rear of the 7th concession of and west of lot No. 18 in the 8th, 9th, 10th and 11th concessions, and the allowances for roads embraced therein.

10.—The Township of Edwardsburg excepting the 1st concession thereof, including the Village of Cardinal.

11.—To consist of that part of the Township of Augusta in rear of the 5th concession and west of lots No. 18 in the 6th, 7th and 8th concessions; the whole of the 9th and 10th concessions of the Township of Augusta; the Gore between the Townships of Oxford, Wolford and Augusta; that part of the Township of Elizabethtown in rear of the 7th concession, and east of the commons, between lots No. 18 and 19 in the 8th, 9th and 10th concessions; the 7th and 8th concessions of the Township of Wolford; lots No. 1 to 10, inclusive, in the 9th and 10th concessions of the Township of Oxford; and the allowance for roads embraced therein.

12.—To consist of the 1st, 2nd, 3rd, and 4th concessions and broken front of the Township of Yonge; the 1st, 2nd, 3rd, 4th, 5th and 6th concessions and broken front of the Township of Escott, and the allowances for roads embraced therein.

The said 1st, 2nd and 12th divisions shall respectively embrace and comprehend within their lines those portions of the River St. Lawrence and islands therein, within the exterior lines of which such portions of said river and islands would lie and be, if such exterior side lines were produced and extended in that direction to the utmost limits of the Province.

LENNOX AND ADDINGTON.

Jas. H. Madden, Judge, Napanee.

U. M. Wilson, C.C.A. and C.P., Napanee.

1.—The Town of Napanee, Township of Richmond, all that part of Yorth Fredericksburg and Adolphustown lying north of Hay Bay, and all that part of North Fredericksburg lying north of Big Creek.

2.—Comprises 1st concession of Ernestown, the Village of Bath, the Township of Amherst Island, and the 2nd, 3rd and 4th concessions of the said Township of Ernestown, from the west limits thereof to the west limit of lot No. 21 in each concession.

3.—Township of South Fredericksburg and all that part of North Fredericksburg and Adolphustown not included in Division No. 1.

4.—1st, 2nd and 3rd concessions of the Township of Camden and the Village of Newburg.

5.—All that part of the Township of Camden not included in Division No. 4.

6.—All that portion of the Township of Ernestown not included in the limits of Division No. 2.

7.—Township of Sheffield.

8.—Townships of Kaladar, Anglesea and Effingham.

9.—Townships of Abinger, Ashby and Denbigh.

LINCOLN.

J. S. Campbell, Judge, St. Catharines.

E. H. Lancaster, C.C.A. and C.P., St. Catharines.

1.—The Town and Township of Niagara.

2.—The Township of Grantham (including the City of St. Catharines), the Villages of Merritton and Port Dalhousie and the Township of Louth.

3.—The Townships of Caistor and Gainsborough and the 9th concession of the Township of Grimsby, including the 1st and 2nd ranges as part of the said concession.

4.—The Village of Beamsville and the Township of Clinton.

5.—The Village of Grimsby, the Township of North Grimsby, and the Township of South Grimsby, except that portion included in the Third Division.

DISTRICT OF MANITOULIN.

C. E. Hewson, Judge, Gore Bay.

W. F. McRae, C.A., and C.P., Gore Bay.

1.—The Town of Gore Bay, the Townships of Cameron, Billings, Gordon, Allan, Campbell, Mills, Burpee, Robinson, Dawson and the Islands Barrie, Clapperton and Duck, and the Islands of said district lying in the North Channel of Lake Huron, north of the said Townships and all islands in Lake Huron lying south of said Townships.

2.—The Town of Little Current, the Townships of Howland, Sheguindah, Bidwell, Ten, Rutherford, Carlyle, Humboldt, and the Indian reservation adjoining the Township of Humbolt, Philip, Edward Island, Great Lacloche Islands, and all the islands in the said North Channel of Lake Huron, adjacent to the said Townships and Islands.

3.—Manitowaning, the Townships of Assiginack, Tehkummah and Sandfield, and all that part of Manitoulin lying east of the Township of Assiginack, Manitowaning and South Bays, and the islands adjacent thereto, including the whole of the Indian reservation Wikwemikong, and the islands east and south of said territory.

MIDDLESEX.

Talbot Macbeth, Judge, London.
J. C. Judd, J.J., London.
A. M. Judd, C.C.A., and C.P., London.

1.—That part of the City of London lying to the west of Maitland Street with that portion of the Township of London lying south of the line between the 4th and 5th concessions and west of the said street, produced northerly on a line in the same direction to the line between the said 4th and 5th concessions, and with that portion of the Township of Westminster lying west of the main road leading south from Clark's Bridge, across the Thames, south to the line between the 1st and 2nd concessions, and westerly to the line between lots 42 and 43, and extending northerly to the River Thames, and also including the Village of London West.

2.—The Villages of Parkhill and Ailsa Craig, the Townships of East Williams and West Williams, and that portion of the Township of Lobo lying north of the line between the 11th and 12th concessions, and east of the lines between lots Nos. 12 and 13.

3.—The Townships of McGillivray and Biddulph and the Village of Lucan.

4.—The Township of Delaware, with that portion of the Township of Westminster west of the line between lots 30 and 31 in the 2nd concession, then southerly on the line between lots 20 and 21 at the southerly limit of the township, including all west of said line, and also including all that portion of the front of said Township of Westminster lying west of the line between lots Nos. 42 and 43, not included in the first division, with that portion of the Township of Caradoc lying south of the line between the 5th and 6th concessions to the River Thames, and with that portion of the Township of Lobo lying south of the line between the 6th and 7th concessions, to the River Thames.

5.—The Township of Ekfrid and Mosa, including the Villages of Wardsville, Newbury and Glencoe.

6.—Townships of Adelaide and Metcalfe, the Town of Strathroy, with that portion of the Township of Caradoc lying north of the line between the 3rd and 4th concessions, with that portion of the Township of Lobo which lies north of the 6th concession and west of the line between lots 12 and 13 of the said township.

7.—The Township of North Dorchester, north and south of the River Thames, that portion of the Township of West Nissouri which lies south of the line between lots 14 and 15, and with that portion of the Township of Westminster lying south of the line between the 1st and 2nd concessions and east of the line between lots 30 and 31 in the 2nd concession and thence east of the line between lots 20 and 21, continued south to the southerly limit of the said Township of Westminster.

8.—All that portion of the Township of London which lies north of the line between the 4th and 5th concessions, that portion of the Township of Lobo which lies north of the line between the 6th and 7th concessions, and east of the line between lots 12 and 13 to the line between the 11th and 12th concessions and with all that portion of the Township of West Nissouri which lies north of the line between lots 14 and 15.

9.—All that part of the City of London lying east of Maitland Street; that part of the Township of London, lying south of the line between the 4th and 5th concessions and east to the said street, produced northerly or in a line in the same direction to the line between the said 4th and 5th concessions and that part of the Township of Westminster lying north of the line between the 1st and 2nd concessions, and east of the main road leading south from Clarke's Bridge across the Thames.

DISTRICT OF MUSKOKA.

A. A. Mahaffy, Judge, Bracebridge.

Thomas Johnson, C.A., and C.P., Bracebridge.

1.—The Town of Bracebridge, concessions 1, 2, 3, 4, 5, 6, 7, 8, and 9, in the Township of Stephenson, Brunel and Franklin, and concessions 7, 8, 9, 10, 11, 12 and 13, in the Townships of Muskoka and Draper, and the Townships of Macauley, McLean, Ridout, Monck, Watt, Cardwell, Freeman, Gibson and Medora, including the Village of Port Carling.

2.—The Town of Gravenhurst, the Townships of Morrison, Ryde, Wood, Oakley and Baxter, and concessions 1, 2, 3, 4, 5 and 6 of the Townships of Muskoka and Draper.

3.—The Town of Huntsville, the Townships of Stisted, Chaffey and Sinclair, and concessions 10, 11, 12, 13 and 14 in the Townships of Stephenson, Brunel and Franklin.

DISTRICT OF NIPISSING.

Jos. A. Valin, Judge, North Bay.

H. D. Leask, J.J., North Bay.

T. E. McKee, C.A., and C.P., North Bay.

1.—To be composed of all that part of the District which is situated west of the line between the Indian Reserve and the Township of Widdifield produced south to the boundary of the District, and north of the northeast angle of the Township of Gooderham, and south of the line marking the northern boundary of the said Township of Gooderham produced west to the boundary of the District.

2.—To be composed of so much of the District as lies east of the line commencing at the northwest angle of the Township of Poitras produced to the south east angle of the Township of French; the Townships of Olrig and Mattawan, and all that part of the District situated east of the line between the Townships of Bonfield and Calvin, produced to the southerly boundary of the District.

3.—To be composed of the Townships of Widdifield, Phelps, Ferris, Bonfield, Chisholm, Boulter, Ballantyne, Wilkes, Biggar, Paxton, Butt, Devine, Hunter, McCraney, Finlayson, Peck, and all that part of the District situated west of a line drawn from the southeast angle of the Township of French, produced north to the Ottawa River, thence along the Ottawa River to the southeast angle of the Township of South Lorrain, thence west along the south boundary of South Lorrain to the east boundary of the Township of Cassels,

thence north along the east boundary of the Township of Cassels, produced northerly to the northern boundary of the District, thence west along the northern boundary of the District to the western boundary thereof, thence southerly along the western boundary to the northwest angle of the Township of Pardo, thence east along the north boundary to the Township of Pardo, produced to the northeast angle of the Township of Gooderham; thence southerly along the east boundary of the Township of Gooderham, and the said boundary forwarded to the waters of Lake Nipissing.

NORFOLK.

A. T. Boles, Judge, Simcoe.

W. E. Kelly, C.C.A., and C.P., Simcoe.

1.—The Town of Simcoe, the Gore of the Township of Woodhouse and all that part of said Township lying west of the side line between lots 5 and 6, together with that part of the 4th, 5th and 6th concessions lying west of the said line between lots 12 and 13.

2.—The Township of Townsend and the Village of Waterford.

3.—The Township of Windham.

4.—The Township of Middleton and the Village of Delhi.

5.—The Township of Charlotteville.

6.—The Townships of North Walsingham, South Walsingham and the Village of Port Rowan.

7.—The Township of Houghton.

8.—The Village of Port Dover, and that part of the Township of Woodhouse not included in Division 1, viz.: all that part of the 1st, 2nd and 3rd concession lying east of the side line between lots 5 and 6, and that part of the 4th, 5th and 6th concessions lying east of the said line, between lots 12 and 13 in said township.

NORTHUMBERLAND AND DURHAM.

H. A. Ward, Judge, Port Hope.

W. F. Kerr, C.C.A. and C.P., Cobourg.

1.—Townships of Cartwright and Darlington and the Town of Bowmanville.

2.—Township of Clarke and Village of Newcastle.

3.—Township of Hope and Town of Port Hope.

4.—Townships of Cavan, Manvers, South Monaghan and Village of Millbrook.

5.—Township of Hamilton and Town of Cobourg.

6.—Townships of Haldimand and Alnwick.

7.—Township of Cramahe and Village of Colborne.

8.—Township of Brighton and Village of Brighton.

9.—Township of Percy and Village of Hastings.

10.—Township of Murray.

11.—Township of Seymour and Village of Campbellford.

ONTARIO.

T. A. MacGillivray, Judge, Whitby.

R. Ruddy, J.J., Whitby.

J. F. Grierson, C.C.A. and C.P., Whitby.

1.—Including the Townships of Whitby and East Whitby and the Towns of Whitby and Oshawa.

2.—The Township of Pickering.

3.—The Townships of Reach and Scugog and the Village of Port Perry.
4.—The Townships of Uxbridge and Scott and the Town of Uxbridge.
5.—The Township of Brock and the Village of Cannington.
6.—The Township of Thorah and Village of Beaverton.
7.—The Townships of Mara and Rama, including the Village of Brechin.

OXFORD.

J. G. Wallace, Judge, Woodstock.
R. N. Ball, C.C.A., and C.P., Woodstock.

1.—Comprising the City of Woodstock, the Township of East Oxford, and that part of the Township of East Zorra, lying south of the line between lots number twenty-five and twenty-six of the Township of Blandford, and that part of the Township of North Oxford lying east and north of the road between lots 16 and 17 to the boundary of the Township line between North and West Oxford, and that part of the Township of West Oxford lying east of the road between lots 6 and 7 to the boundary of the Township of East Oxford, and that part of the Township of Blandford lying south of the 10th concession.

2.—Comprises the Township of Blenheim.

3.—Comprises the Township of East Nissouri and West Zorra and the Village of Embro.

4.—Comprises the Townships of North Norwich and South Norwich and the Village of Norwich.

5.—Comprises the Town of Ingersoll and that part of the Township of North Oxford lying west and south of the road between lots No. 16 and 17 of the Township of West Oxford, and that part of the Township of West Oxford lying south of the road between lots 6 and 7 to the line between West Oxford and East Oxford, and those portions of the Township of Dereham being part of the 1st concession of the said Township of Dereham, west of the Middle Town Line.

6.—Comprises the Town of Tillsonburg and that part of the Township of Dereham not included in the Fifth Division.

7.—Comprising the Village of Tavistock and that part of the Townships of East Zorra, north of the road between lots 25 and 26, and that part of the Township of Blandford lying north of the 10th concession of the said Township.

DISTRICT OF PARRY SOUND.

F. R. Powell, Judge, Parry Sound.
W. L. Haight, C.A. and C.P., Parry Sound.

1.—The Town of Parry Sound and the Townships of Foley, McDougall, Cowper and Carling, and all that portion of the district lying to the west of the east boundary of Carling, produced to the French River.

2.—The Townships of McKellar, Ferguson, Hagerman, Croft, and all that portion of the district lying between the east boundary of Ferrie and the west boundary of Ferguson, produced to the French River.

3.—The Townships of Humphrey, Christie, Monteith and Conger.

4.—Townships of McMurrich, Perry, Armour, Proudfoot and Bethune.

5.—Townships of Spence, Chapman, Ryerson and Lount.

6.—That territory bounded on the west by the western boundaries of the Townships of Pringle and Patterson, and the western boundary of the Township of Patterson, produced to the French River and Lake Nipissing; on the east by the boundary of the District of Parry Sound, and on the south by the southern boundaries of the Townships of Himsworth, Gurd and Pringle.

7.—The Townships of Machar, Laurier, Strong and Joly.

PEEL.

B. F. Justin, Judge, Brampton.
W. S. Morphy, C.C.A. and C.P., Brampton.

1.—Township of Brampton, Township of Chinguacousy and northern division of the Township of Toronto Gore.

2.—Village of Streetsville, Township of Toronto and southern division of the Township of Toronto Gore.

3.—Township of Caledon.

4.—Village of Bolton, Township of Albion.

PERTH.

J. A. Barron, Judge, Stratford.
G. G. McPherson, C.C., and C.P., Stratford.

1.—To consist of all that part of the Township of North Easthope west of the line between lots 25 and 26, and south of the road between the 8th and 9th concessions, and all that part of the Township of South Easthope west of the side line between lots 25 and 26; all that part of the Townships of Downie and Gore north and east of the concession line between the 10th and 11th concessions and the Oxford Road; and all the Township of Ellice from the 1st to 13th concession, inclusive.

2.—To consist of all that part of the Township of Fullarton not included in Division No. 3, and the Townships of Hibbert and Logan.

3.—To consist of that portion of the Township of Downie west of the Oxford Road, and south of the concession line between the 10th and 11th concessions; the Township of Blanshard; all that part of the Township of Fullarton comprising the 13th and 14th concessions, and south of a road leading from Mitchell Road, between lots 24 and 25, east of lots 3 in the 10th concession; thence east along the line between the 10th and 11th concessions to the town line.

4.—To consist of that part of the Township of North Easthope east of the line between lots 25 and 26, and north of the 8th concession, inclusive, with the 9th and 10th concessions; all that part of the Township of South Easthope not included in Division 1.

5.—To consist of the Township of Mornington, and all that part of the Township of Elma from lots 13 to 72, both numbers inclusive, of the 1st concession, and from lots 27 to 16, both numbers inclusive, in and from the 2nd to the 18th concession, both concessions inclusive, of the said Township of Elma; and concessions 14, 15 and 16 of the Township of Ellice; and concessions 11, 12, 13 and 14 of the Township of North Easthope.

6.—To consist of the Township of Wallace and all that part of the Township of Elma from the 1st concession to the 18th concession, both concessions inclusive, and comprising lots Nos. 1 to 52, both inclusive, of the 1st concession, and lots Nos. 1 to 26 inclusive, from the 2nd to the 18th concession, both concessions inclusive.

PETERBOROUGH.

E. C. S. Huycke, Judge, Peterborough.
G. W. Hatton, C.C.A., and C.P., Peterborough.

1.—Shall comprise the City of Peterborough, the Townships of North Monaghan and Ennismore, all the Township of Smith lying south of the 7th concession, all that part of the Township of Otonabee lying west of the 8th

concession and north of lots Nos. 21 and all that part of the Township of Douro lying south of lots numbered 11.

2.—Shall comprise the Village of Norwood, the Township of Asphodel, and all that part of the Township of Dummer lying east of the 5th concession and that part of the said Township of Dummer lying west of the 6th concession and south of lots numbered 11.

3.—Shall comprise that part of the Township of Smith lying north of the 6th concession, all that part of the Township of Douro lying north of lots numbered 10, that part of the Township of Dummer lying west of the 6th concession and north of lots numbered 10, the Township of Galway, the Township of Harvey and the Village of Lakefield.

4.—Shall comprise the Townships of Anstruther, Burleigh, Cavendish and Chandos.

5.—Shall comprise the Townships of Belmont and Methuen and the Village of Havelock.

6.—Shall comprise the Township of Otonabee, except that part thereof lying west of the 8th concession and north of lots numbered 21.

PRESCOTT AND RUSSELL.

A. Constantineau, Judge, L'Orignal.
C. G. O'Brian, J.J., L'Orignal.
W. S. Hall, C.C.A., and C.P., L'Orignal.

1.—Comprises the whole of the Township of Longueuil, the municipality of the Village of L'Orignal, and the 1st concession of the Township of Caledonia.

2.—Comprising all that part of the Township of West Hawkesbury, extending from front of 3rd concession to the rear of the said township.

3.—Comprises the whole of the Township of East Hawkesbury.

4.—Comprising the Township of North Plantagenet, and that part of the Township of South Plantagenet lying north of the Nation River.

5.—Comprising the whole of the Township of Cumberland.

6.—Comprising the whole of the Township of Russell.

7.—Comprising the two front concessions of the Township of West Hawkesbury, and the Municipality of Hawkesbury Village, within the same.

8.—Comprising the Township of Caledonia (excepting the 1st concession of the said township), and also that portion of the Township of South Plantagenet lying south and east of the Nation River.

9.—Comprising the whole of the Township of Alfred.

10.—Comprising the whole of the Township of Clarence.

11.—Comprising the whole of the Township of Cambridge.

PRINCE EDWARD.

Ivan McLean, Judge, Picton.
M. R. Allison, C.C.A., and C.P., Picton.

1.—The Town of Picton, the 2nd and 3rd concessions of "Military Tract" from the west line of No. 13 eastward; Gore "G"; 1st and 2nd concessions north of the Carrying Place, 1st concession southeast of the Carrying Place, and 2nd concession north of Black River, including Gores "K" and "L" and McCan Gores, all in the Township of Hallowell; Block "I" in the concession north and east of East Lake, and Gore "B" in the Township of Athol, and 1st and 2nd

concessions south of the Bay of Quinte, and Gore "A" in the Township of North Marysburg, and 1st concession southwest of Green Point to the end of Carman's Point in Sophiasburg.

2.—The Township of South Marysburg, and the Southern part of Athol, commencing at the outlet of East Lake, thence down to the head of the Lake, thence down to the base line between the 1st concession south and the 1st concession north of East Lake, till it strikes the township line of Hallowell, thence down said township line till it strikes South Marysburg.

3.—The Township of Sophiasburg, together with Big Island, excepting the 1st concession southwest of Green Point to the end of Carman's Point.

4.—All that part of the Township of Ameliasburg lying east of the line between lots 86 and 87, in the 1st, 2nd, 3rd and 4th concessions of said township, including Huff's Island.

5.—That part of the Township of Hillier not included in the 7th division, also the 1st and 2nd concessions north of West Lake, and west of lot No. 7 in the said concession, and that part of Irwin Gore lying north and west of lot No. 7 in the 2nd concession and the west part of the 2nd concession produced west of lot No. 74 in that concession in the Township of Hallowell.

6.—Block (IV) four, concession south side of West Lake, 1st concession "Military Tract," 2nd and 3rd concessions of said tract west of Lots No. 13, in those concessions, "Gore E," 1st and 2nd concessions north of West Lake, and east of lot No. 6 in those concessions; the Gerrow Gore and that part of Irwin Gore not included in Division No. 8, and all that part of the 2nd concession produced east of lot No. 75 in the Township of Hallowell.

7.—All that part of the Township of Ameliasburg lying west of the line between lots No. 86 and 87, in the 1st, 2nd, 3rd and 4th concessions of said township; all that part of the 4th and 5th concessions of the Township of Hillier west of the line between lots 86 and 87 and the 3rd concession west of the line between lots No. 22 and 23, with that part of the 2nd concession lying North of Pleasant Bay in the said Township of Hillier.

8.—All the point lying east of the west line of Marshland's Gore, the concession lying north of Smith's Bay and Waupoos Island in the Township of North Marysburg.

DISTRICT OF RAINY RIVER.

A. McLennan, Judge, Fort Frances.

N. L. Croome, C.C.A. and C.P., Fort Frances.

1.—To comprise all that part of the said District lying east of the east boundaries of the Townships of Aylesworth, Lash, Carpenter, Kingsford and Fleming, and east of the east boundary of the said Township of Fleming produced north to the north boundary of the said District.

2.—To comprise all that part of the said District lying west of Division No. 1 and east of the east boundaries of the Townships of Morely, Morely Additional, Pattullo, Sifton and Dewart, and east of a line drawn north astronomically from the northeast angle of the said Township of Dewart to the north boundary of the said District.

3.—To comprise all that part of the said District lying west of Division No. 2.

RENFREW.

J. M. McNamara, Judge, Pembroke.

J. H. Burritt, C.C.A., and C.P., Pembroke.

1.—Comprising the Town of Pembroke, the Townships of Pembroke, Stafford, Alice, Petawawa, Buchan, Rolph, Wylie, McKay, Fraser, Herd, Clara and Maria, and all that part of the Township of Wilberforce from the 18th to the 25th concessions, both inclusive, and also those parts of the 14th, 15th, 16th and 17th concessions of the same Township of Wilberforce lying north of Snake River and east of Lake Dore.

2.—Comprising all that part of the Township of Westmeath lying east and north of the Muskrat Lake and River, and all those parts of the Township of Ross, from the 5th to the 9th concessions, both inclusive, east of Muskrat Lake and from the 7th to the 13th (of the other) concessions, both inclusive, of the said Township of Ross.

3.—Comprising the Town of Renfrew and the Townships of Horton, Admaston, Bagot, Blythfield, Brougham and Matawachan, in the said County of Renfrew.

4.—Comprising the Village of Arnprior and the Township of McNab.

5.—Comprising the Townships of Grattan, Sebastopol, South Algona, North Algona, and all that part of the Township of Wilberforce, from the 1st to the 17th concessions, both inclusive, excepting those parts of the 14th, 15th, 16th and 17th concessions of said Township of Wilberforce lying north of Snake River and east of Lake Dore.

6.—Comprising the Township of Bromley, and all that part of the Township of Westmeath west of Muskrat Lake, and all those parts of the Township of Ross, from the 1st to the 14th concessions, both inclusive, of the said Township of Ross.

7.—Comprising the Townships of Brudenell, Radcliffe, Raglan, Lynedoch, Griffith, Hagarty, Sherwood, Jones, Richards and Burns.

SIMCOE.

G. N. Vance, Judge, Barrie.

E. A. Wismer, J.J., Barrie.

J. R. Cotter, C.C.A., and C.P., Barrie.

1.—Comprising the Town of Barrie, the Township of Vespra, except that portion lying west of the Nottawasaga River, and excepting also lots Nos. 38, 39 and 40, in the 1st and 2nd concessions, and lots Nos. 1, 2 and 3 in the 3rd, 4th, 5th, 6th and 7th concessions respectively. That portion of the Township of Oro lying south of lots Nos. 21 in the 1st and 2nd concessions (including the ranges), and south of lots Nos. 13 in the 3rd, 4th, 5th, 6th, 7th and 8th concessions respectively; that portion of the Township of Innisfil lying east of lots Nos. 5 in the 6th, 7th and 8th concessions, and that portion lying north of the 8th concession; that portion of the Township of Essa lying north of lots Nos. 19 in the 7th, 8th, 9th, 10th and 11th concessions.

2.—The Village of Bradford, the Township of West Gwillimbury, excepting thereout lots Nos. 1, 2, 3, 4 and 5 in the 14th and 15th concessions; the Township of Innisfil, excepting that portion lying north of the 5th concession, and excepting also lots Nos. 1, 2, 3, 4 and 5 in the 1st, 2nd, 3rd, 4th and 5th concessions thereof.

3.—The Township of Tecumseh, excepting concessions 12, 13, 14 and 15; the Township of Adjala, excepting that portion lying north of lot No. 25 in the 8th concession thereof.

4.—The Town of Collingwood, the Village of Stayner, that portion of the Township of Nottawasaga lying north of lot No. 18 in the 12th concession thereof; that portion of the Township of Sunnidale lying north of the 8th concession; that portion of the Township of Flos lying west of the Nottawasaga River; the islands in Lake Huron contiguous to the Township of Nottawasaga.

5.—The Township of Flos, except that portion lying west of the Nottawasaga River; the Township of Medonte, except that portion lying east of the 10th concession and north of lots Nos. 10 in the 9th and 10th concessions respectively; that portion of the Township of Oro lying north of the southern boundaries of lots Nos. 21 in the 1st and 2nd concessions, and north of the southern boundaries of lots Nos. 13 in the 3rd, 4th, 5th, 6th, 7th and 8th concessions respectively; lots Nos. 38, 39 and 40 in the 1st and 3rd concessions, and lots Nos. 1, 2 and 3 in the 3rd, 4th, 5th, 6th and 7th concessions of the Township of Vespra.

6.—The Town of Orillia, the Township of Orillia, southern division, the Township of Orillia, northern division, except that portion lying north of lots Nos. 15 in the first seven concessions thereof; that portion of the Township of Oro lying east of the 8th concession; that portion of the Township of Medonte, being composed of lots Nos. 1 to 6 (both inclusive) in the 11th, 12th, 13th, and 14th concessions; the islands in Lake Simcoe contiguous to the townships and portions of townships above described lying wholly or for the most part opposite thereto.

7.—The Township of Nottawasaga, except that portion lying north of lot No. 18 in the 12th concession thereof; the Township of Sunnidale, except that portion lying north of the 8th concession; that portion of the Township of Vespra lying west of the Nottawasaga River; that portion of the Township of Essa lying north of lots 19 in the 1st, 2nd, 3rd, 4th, 5th and 6th concessions; that portion of the Township of Tossorontio lying north of lots Nos. 20 in each of the seven concessions thereof.

8.—The Township of Essa, except that portion lying north of lots Nos. 19 in each of the eleven concessions thereof; the Township of Tossorontio, except that portion lying north of lots Nos. 20 in each of the seven concessions thereof; that portion of the Township of Innisfil, being composed of lots Nos. 1, 2, 3, 4 and 5 in the 1st, 2nd, 3rd, 4th, 5th, 6th, 5th and 8th concessions; the 12th, 13th, 14th and 15th concessions of the Township of Tecumseh; lots Nos. 1, 2, 3, 4 and 5 in the 14th and 15th concessions of the Township of West Gwillimbury; that portion of the Township of Adjala lying north of lots Nos. 25 in the eight concessions thereof.

9.—The Town of Penetanguishene and the Village of Midland, the Township of Tiny; that portion of the Township of Tay lying west of the 8th concession; the islands in Lake Huron contiguous to the Township of Tiny, and to that part of the Township of Tay, forming part of the 9th division, and lying wholly and for the most part opposite thereto.

10.—The Township of Matchedash, that portion of the Township of Orillia, northern division, lying north of lots Nos. 15, in the first seven concessions thereof; that portion of the Township of Medonte lying north of lots Nos. 6, in the 11th, 12th, 13th and 14th concessions, and that portion lying north of lots Nos. 10, in the 9th and 10th concessions thereof; the Township of Tay,

except that portion lying west of the 8th concession; the island in Lake Huron, contiguous to that portion of the Township of Tay, forming part of the 10th division, and lying wholly or for the most part opposite thereto.

NOTE.—Each of the said several divisions shall include all allowances for roads embraced within its external limits, and shall also extend to the centre of every allowance for road lying external and adjacent to every such division, excepting always where any such last-mentioned allowance is hereinbefore declared to belong to or form part of any particular division.

STORMONT, DUNDAS AND GLENGARRY.

J. R. O'Reilly, Judge, Cornwall.
J. G. Harkness, C.C.A. and C.P., Cornwall.
1.—Township of Charlottenburg, in the County of Glengarry.
2.—Township of Lochiel, in the County of Glengarry.
3.—Township of Cornwall, in the County of Stormont.
4.—Township of Osnabruck, in the County of Stormont.
5.—Township of Williamsburg, in the County of Dundas.
6.—Township of Matilda, in the County of Dundas.
7.—Township of Mountain, in the County of Dundas.
8.—Township of Finch, in the County of Stormont.
9.—Township of Lancaster, in the County of Glengarry.
10.—Township of Winchester, in the County of Dundas.
11.—Township of Roxborough, in the County of Stormont.
12.—Township of Kenyon, in the County of Glengarry.

SUDBURY.

J. J. Kehoe, Judge, Sudbury.
R. R. McKessock, C.A. and C.P., Sudbury.

1.—To comprise so much of the District not included in Division No. 4, as lies east of a line commencing at the southwest angle of Township No. 82 produced north to the northwest angle of the Township of Fairbank, thence east to the southeast angle of the Township of Rayside, thence north to the northeast angle of the Township of Kitchener, and so much of the District as lies north of the line drawn from the northeast angle of the Township of Kitchener, produced to the southwest angle of the Township of Botha, thence north to the northwest angle of said Township and produced to the western boundary of the District, and all the territory lying east of a line produced north from the boundary of the District, between Townships Nos. 16 and 17 produced to the southeast angle of the Township of Shenango, thence west to the southwest angle of said Township, thence north to the boundary of the District.

2.—So much of the District as lies south of a line produced easterly from the southwest angle of the Township of Forks to the northwest angle of the Township of Botha, thence to the southern boundary of said Township, thence east to the northeast angle of the Township of Kitchener, thence south to the southeast angle of the Township of Rayside, thence west to the boundary of the District.

3.—So much of the District as lies west of a line produced north from the southwest angle of Township No. 82 to the northwest angle of the Township of Fairbank, thence west to the boundary of the said District.

4.—So much of the District that lies east of a line between Townships of Allen and Bigwood produced north to the northern boundary of the District.

5.—So much of the District as lies west of a line drawn from the northeast angle of the Township of Shenango and produced to the southern boundary of the District, excepting said Township.

DISTRICT OF TEMISKAMING.

H. Hartman, Judge, Haileybury.
G. H. Hayward, J.J., Haileybury.
F. L. Smiley, C.A., and C.P., Haileybury.

1.—That portion of the District lying south of the line being the northerly boundary of the Townships of Van Nostrand, Klock, Bar, Firstbrook and Bucke, produced easterly and east of the western boundary of Van Nostrand, Leo, Medine and Lorrain.

2.—The Townships of Cane, Henwood, Keerne, Harley, Casey, Auld, Lundy, Hudson, Dymond, Harris, Hillard and Brethour, the Town of New Liskeard and Village of Thornloe.

3.—That portion of the district lying west of the easterly boundary of the Townships of Rorke, Whitson, Speight, Barber, Armstrong, Pense, Mulligan, Rattray, Holmes, Robertson, Michie and Timmins, and being that portion of the said district not included in Nos. 1, 2 and 4.

4.—That portion of the district lying west of the Provincial boundary and north of the Townships of Rattray, Skead, Catharine, Pecud, Marquis, Blain, Gross Holmes and Alma.

THUNDER BAY DISTRICT.

M. J. Kenny, Judge, Port Arthur.
Jno. McKay, J.J., Port Arthur.
W. F. Langworthy, C.A., and C.P., Port Arthur.

1.—All that part of the district lying west of the meridian of 87 degrees of west longitude, to the meridian of the most easterly part of Hunter's Island, excepting therefrom the Municipality of Neebing.

3.—Comprising the Municipality of Neebing.

VICTORIA.

W. D. Swayze, Judge, Lindsay.
J. E. Anderson, C.C.A. and C.P., Lindsay.

1.—The first consists of the following townships and parts of townships, viz.: Of the 15th concession of the Township of Mariposa, and the Township of Eldon, except the ranges north and south of the Portage Road.

2.—All the Township of Fenelon, except that portion lying east of the Scugog River, and south of Sturgeon Lake, and the Township of Somerville.

3.—The Township of Verulam.

4.—The Township of Emily.

5.—The Town of Lindsay, Township of Ops, and that portion of the Township of Fenelon, lying east of the Scugog River, and south of Sturgeon Lake.

6.—The Township of Mariposa, except the 15th concession.

7.—The Townships of Carden and Dalton, Laxton, Digby and Longford, and the Township of Bexley, and that portion of the Township of Eldon north of Portage Road, and the range south of Portage Road.

WATERLOO.

E. J. Hearn, Judge, Kitchener.

D. S. Bowlby, C.C.A., and C.P., Kitchener.

1.—All that portion of the Township of Waterloo lying north of Blockline on the west side of the Grand River and that part of the upper block of said township lying north of said township lying on the east side of the Grand River, north of lots Nos. 115, 109, 104, 86 and 95, to the Guelph Township line, including the City of Kitchener and Town of Waterloo.

2.—All that part of the Township of Waterloo lying south of the Blockline on the west side of the Grand River, and that part lying on the east side of the Grand River, south of the northern boundary of lots Nos. 115, 109, 104, 85 and 95, to the Guelph Township line, including the Villages of Preston and Hespeler.

3.—All that portion of the Township of North Dumfries lying east of lot No. 19 in the 7th concession, and running a course with eastern boundary of the said lot in a northerly direction up to the 12th concession; thence along the eastern boundary of lot No. 23, in the said 12th concession, to the township line, including the City of Galt.

4.—The Township of Wilmot, including the Village of New Hamburg.

5.—The Township of Wellesley.

6.—The Township of Woolwich.

7.—All that part of the Township of North Dumfries lying west of the eastern boundary of said lot No. 19, in the 7th concession; thence along the eastern limits of the said lot No. 19, the same course thereof, in a northerly direction to the 15th concession; thence along the westerly limit of lot No. 23, in the said 12th concession to the township line, including the Village of Ayr.

WELLAND.

L. B. C. Livingstone, Judge, Welland.

T. D. Cowper, C.C.A., and C.P., Welland.

1.—The Township of Crowland; that part of the Township of Thorold lying south of the lines between lots 178 and 195, running through to Pelham; that part of Pelham lying south of the 4th concession, and that part of Humberstone lying north of the concession line, between the 4th and 5th concessions, being the whole of the 15th concession and the Town of Welland.

2.—The Township of Wainfleet.

3.—The Township of Bertie, and those parts of the Township of Humberstone not included in Nos. 1 and 6, and the Village of Fort Erie.

4.—The Township of Willoughby, the Village of Chippawa, and that part of the Township of Stamford south of the line between lots 136 and 137; easterly from the westerly limit of the township to the southeast angle of lot No. 133; thence north on the line between lots Nos. 132 and 133, to the northern boundary of the township, including the towns of Clifton and Navy Island.

5.—Those parts of the Township of Stamford, Thorold and Pelham not included in any other division, and the Town of Thorold.

6.—All the Township of Humberstone lying south of the 5th concession, and west of the side lines between lots Nos. 9 and 10, in the several other concessions thereof, and the Village of Port Colborne.

WELLINGTON.

A. Spotton, Judge, Guelph.

J. M. Kearns, C.C.A., and C.P., Guelph.

1.—The Town and Township of Guelph.

2.—The Township of Puslinch.

3.—The Township of Eramosa.

4.—The Township of Nichol, excepting the 11th and 12th concessions; the Municipality of Fergus; the first eight concessions of the Township of Garafraxa; and lots 1 to 18, both inclusive, in concessions A and B of the Township of Peel; lots 13, 14, 15, 16, 17 and 18, in concessions 18 and 19, and lots 19, 20 and 21 in the 17th concession of the Township of Peel.

5.—The Township of Erin.

6.—The Township of Pilkington, and the 11th and 12th concessions of the Township of Nichol; the Municipality of the Village of Elora, and lots Nos. 19 and upwards belonging to the 9th, 10th, 11th, 12th, 13th, 14th, 15th and 16th concessions of Peel.

7.—Concessions 1 to 16, inclusive, of the Township of Maryboro' and concessions 1 to 16, inclusive, of the Township of Peel, except lots 19, 20, 21, 22 and 23 of those concessions in that township.

8.—That part of the Township of Arthur south and southeast of lot 15, on the west side of the Owen Sound Road, in the Township of Arthur; that part of the Township of Luther from 1 to 16, both inclusive; and lots 1 to 12, both inclusive, of the 17th and 18th concessions of the Township of Peel; lots 5 to 11, both inclusive, of the 19th concession of said Township of Peel; and lots 19 to 23, both inclusive, of concessions A and B of said Township of Peel.

10.—The Township of Minto.

11.—The Town of Mount Forest, and that part of the Township of Arthur north of lot 16, west of the Owen Sound Road; lot 17, on the Owen Sound Road, and lot 13, east of the Owen Sound Road.

WENTWORTH.

W. T. Evans, Judge, Hamilton.

J. G. Gauld, J.J., Hamilton.

Geo. W. Ballard, C.C.A., and C.P., Hamilton.

1.—All that part of the Township of Barton lying east of the lines between lots 14 and 15, and all that part of Hamilton City east of Hughson street.

2.—The whole of the Township of Flamboro' West, the Town of Dundas, and the east half of the Township of Ancaster.

3.—The whole of the Township of Flamboro' East.

4.—The whole of the Township of Beverly and the west half of the Township of Ancaster.

5.—The whole of the Township of Saltfleet.

7.—The whole of the Township of Glanford.

8.—The whole of the Township of Binbrook.

9.—All that part of the Township of Barton lying west of the lines between lots 14 and 15, and that part of Hamilton City west of Hughson street.

YORK.

E. Coatsworth, Judge, Toronto.
F. M. Morson, J.J., Toronto.
J. Tytler, J.J., Toronto.
C. H. Widdifield, J.J., Toronto.
J. H. Denton, J.J., Toronto.
D. O'Connell, J.J., Toronto.
Eric Armour, C.C.A., Toronto.
H. E. Irwin, C.P., Toronto.

1.—The City of Toronto east of Yonge street, at date of 14th September, 1875 (i.e., Bloor, Sherbourne and Howard streets on the north, the Don on the east, down to Queen street, and south of Queen street as far as Lee avenue).

2.—Concessions 5 and 11, inclusive, of the Township of Markham, and concessions 5 to 10, inclusive, of the Township of Whitchurch, from 1 to 10, inclusive, together with the Villages of Markham and Stouffville.

3.—Concessions 1 to 4, inclusive of the Township of Markham, and concessions 1 to 4, inclusive, of the Township of Whitchurch, from lots 1 to 10, inclusive, and concessions 1 to 3, inclusive, of the Township of Vaughan.

4.—The Township of Whitchurch, from the line between lots 10 and 11 northward; and the Township of East Gwillimbury.

5.—The Townships of Georgina and North Gwillimbury.

6.—The Township of King and the incorporated Village of Aurora.

7.—Concessions 4 to 11, inclusive, of the Township of Vaughan.

8.—All that portion of the Township of York lying west of Yonge street, and the Township of Etobicoke.

9.—Township of Scarboro' and all that portion of the Township of York which lies east of Yonge street and the Village of Leslieville.

10.—The city of Toronto, west of Yonge street, at date of 10th September, 1875 (i.e., Bloor street on the north and Dufferin street on the west).

DIVISION COURT TARIFF.

APPENDIX "E."

CLERK'S FEES.

1. Receiving claim, numbering and entering in procedure book	$0 50
[This item to apply to entering in the procedure book a transcript of judgment from another court, but not an entry made for the issue of a judgment summons.]	
2. Issuing summons with necessary notices and warnings thereon, or judgment summons (as provided in forms) in all:—	
Where claim exceeds $10 and does not exceed $20	60
Where claim exceeds $20 and does not exceed $60	75
Where claim exceeds $60 and does not exceed $100	1 00
Where claim exceeds $100 and does not exceed $200	2 00
Where claim exceeds $200 and does not exceed $300	3 00
Where claim exceeds $300 and does not exceed $400	4 00
[N.B.—In replevin and interpleader suits the value of the goods to regulate the fee.]	
3. Copy of summons, including all notices and warnings thereon	25
4. Copy of claim (including particulars) when not furnished by plaintiff	25
5. Copy of set off or counterclaim or notice of defence (including particulars) when not furnished by defendant	25
[NOTE.—In either of the last two preceding items, the fee may be taxed against the party ordered to pay costs.]	
6. Receiving and entering bailiff's returns to any summon, writ, or warrant issued under the Seal of the Court (except summons to witness and return to summons or papers from another division)	25
7. Taking confession of judgment	10
[This does not include affidavit and oath, chargeable under item 8.]	
8. Every necessary affidavit, if actually prepared by the clerk, and administering oath to the deponent	25
9. Furnishing duly certified copies of summons and notices and papers with all proceedings for purposes of appeal, as required by either party, per folio of 100 words	05
10. Certificate therewith	25
11. Certifying under the Seal of the Court and delivering to a judgment creditor a memorandum of the amount of the judgment and costs against a judgment debtor, or garnishee, under the Creditor's Relief, or for any other purpose	25
12. Copies of papers, for which no fee is otherwise provided necessarily required for service or teansmission to the Judge, each	10
If exceeding two folios, per folio	05
13. Every notice of defence or admission entered, or other notice required to be given by the clerk to any other party to a cause or proceeding, including mailing, but not postage	25
14. Entering final judgment by clerk, on special summons, where claim is not disputed:—	
Where claim does not exceed $60	50
Where claim exceeds $60 and does not exceed $100	1 00
Where claim exceeds $100 and does not exceed $200	1 50
Where claim exceeds $200	2 00

15. Entering every judgment rendered at the hearing or final order made by the Judge:—
    Where claim does not exceed $60 ..... $0 50
    Where claim exceeds $60 and does not exceed $100 ..... 1 00
    Where claim exceeds $100 and does not exceed $200 ..... 1 50
    Where claim exceeds $200 ..... 2 00
    [NOTE.—This fee does not apply to any proceeding on judgment summons.]
    [These fees shall include the service of recording at the trial and afterwards entering in the procedure book the judgment, decree, and order in its entirety, rendered or made at the trial. If a garnishee proceeding before judgment, these fees will be allowed for the judgment in respect to the primary debtor, and like fees for the adjudication, whenever made, in respect to the garnishee.]
16. Subpœna to witness 25
    [This subpœna may include any number of names therein, and only one original subpœna shall be taxed, unless the Judge otherwise orders.]
17. For every copy of subpœna required for service 10
18. Summons to jury (including copy for each juryman) when required by parties 2 00
19. Calling and returning jury ordered by the Judge 25
20. Every order of reference, or order for adjournment, made at hearing, and every order requiring the signature of the Judge, and entering the same, including final order on judgment debror's examination:
    Where claim exceeds $10 and does not exceed $100 25
    Where claim exceeds $100 and does not exceed $200 50
    Where claim exceeds $200 75
    [Any necessary warning with order forms part of the order.]
21. Transcript to another Division Court:—
    Where claim exceeds $10 and does not exceed $100 50
    Where claim exceeds $100 75
22. Every writ of execution, warrant of attachment, or warrant of commitment and delivering same to bailiff:—
    Where claim does not exceed $60 50
    Where claim exceeds $60 and does not exceed $100 75
    Where claim exceeds $100 and does not exceed $200 ..... 1 00
    Where claim exceeds $200 and does not exceed $300 ..... 1 50
    Where claim exceeds $300 ..... 2 00
23. Renewal of every summons or writ of execution when ordered by the judgment creditor, or warrant of commitment when ordered by the Judge 35
24. Every bond when necessary, and prepared by the clerk (including affidavits of justification and of execution) 1 00
25. Transmitting transcripts of judgment or transmitting papers for service to another division, or to the Judge on application to him, including necessary entries and mailing, but not including postage 25
26. Receiving papers from another division for service, and entering the same, handing to the bailiff, receiving and entering his return and transmitting the same (if return made promptly, not otherwise) .. 30

27. Search by a person not a party to the suit or proceeding, to be paid by the applicant..... $0 25
Search by a party to a suit or proceeding, where the suit or proceeding is over one year old..... 10
[No fee is chargeable for search to a party to the suit or proceeding, if same is not over one year old.]
28. Taxing costs in defended suits, after judgment pronounced by the Judge..... 25
29. Making out statement of costs in detail (including bailiff's fees) at the request of any party..... 10
[Neither item 28 or 29 applies to statement of costs endorsed on summons or copy to be served.]
30. Taxing bailiff's costs, under Section 187 of the Division Courts Act. 25
31. Every necessary letter to any party to any cause, matter or proceeding in Court..... 15
[A letter shall not be considered necessary when a notice contains the same information.]

FORM 2.

BAILIFF'S FEES.

1. Service of summons (including return) issued under the Seal of the Court, or judgment summons, or order on each person, except summons to witness and summons to juryman:—
Where claim exceeds $10 and does not exceed $20..... $0 60
Where claim exceeds $20 and does not exceed $60..... 75
Where claim exceeds $60 and does not exceed $100..... 1 00
Where claim exceeds $100 and does not exceed $200..... 1 25
Where claim exceeds $200 and does not exceed $300..... 1 50
Where claim exceeds $300..... 2 00
2. Service of subpœna or summons to witness or juryman, or service of notice..... 50
3 Taking confession of judgment and attending to prove..... 25
4. For calling parties and their witnesses at the sitting of the Court in every defended case and at the hearing of every judgment summons. 25
5. Enforcing every writ of execution or summons of replevin, or warrant of attachment, or warrant against the body, each:—
Where claim does not exceed $20..... 75
Where claim exceeds $20 and does not exceed $60..... 1 00
Where claim exceeds $60 and does not exceed $100..... 1 50
Where claim exceeds $100 and does not exceed $200..... 2 00
Where claim exceeds $200 and does not exceed $300..... 3 00
Where claim exceeds $300..... 4 00
6. Every mile or fraction of a mile necessarily travelled to serve summons, or process or other necessary paper, or on going to arrest, or in going to seize on a writ of execution where money paid on demand, or made on execution, or case settled after seizure (mileage one way only to be allowed.)..... 20
NOTE.—No mileage is allowable for any unsuccessful attempt to serve a summons or other paper. Necessary disbursements incurred in carrying a delinquent to prison, shall be allowed subject to approval of the clerk.

7. Every schedule of property seized, attached or replevied, including affidavits of appraisal, when necessary:—

Exceeding $10 and not exceeding $60	$0 60
Exceeding $60 and not $100	1 00
Exceeding $100 and not $200	1 25
Exceeding $200 and not $300	1 50
Exceeding $300 and not $400	2 00

8. Every bond when necessary, when prepared by the bailiff, including affidavit of justification and execution 1 00
9. Every notice of sale, not exceeding three, under execution, or under attachment, each 25
10. Reasonable allowances and disbursements, necessarily incurred in the care and removal of property:—
    (a) If a bailiff removes property seized, he is entitled to the necessary disbursements, in addition to the fees for seizure and mileage.
    (b) If he takes a bond, then to $1.00 instead of disbursements for removal of property.
    (c) If assistance is necessary in the seizure, or securing, or retaining, of property, the bailiff is entitled to the disbursements for such assistance.
    (d) All charges for disbursements are to be submitted to the clerk for taxation, subject to appeal to the Judge.
    (e) The bailiff must in all cases endorse a memorandum of all his charges on the back of the execution, or state them on a separate slip of paper, so that the clerk may conveniently tax the bailiff's charges for fees and disbursements.
    (f) The clerk in all cases to sign the memorandum of his taxation, and preserve it among the papers in the cause, together with the execution for future reference, and thereby enable the clerk to certify the bailiff's return properly.
11. If execution or process in attachment in the nature of execution be satisfied in whole or in part, after seizure and before sale, whether by action of the parties or otherwise, the bailiff shall be entitled to charge and receive 3 per cent. on the amount directed to be levied; or on the amount of the value of the property seized, whichever shall be the lesser amount.
12. Poundage on executions, and on attachments in the nature of executions, 5 per cent., exclusive of mileage, going to seize and sell, upon the amount realized from property necessarily sold.

3.—FEES TO WITNESSES AND APPRAISERS.

Allowances to Witness.

Attendance, per diem, to witnesses within three miles of the place where the Court is held, if within the county	$0 75
And if without the county	1 00
Attendance, if witness resides over three miles from the place of sittings and within the county, per diem	1 00
Attendance, if witness resides without the county and more than three miles of the place of sittings, per diem	1 50

Barristers and solicitors, physicians and surgeons, engineers and veterinary surgeons, other than parties to the cause, when called upon to give

evidence of any professional service rendered by them, or to give professional opinions, per diem..... $ 4 00

(NOTE.—Disbursements to surveyors, architects and professional witnesses, such as are entitled to specific fees, by statute, are to be taxed, as authorized by such statute.

If witnesses attend in one case only, they will be entitled to the full allowance.

If they attend in more than one case, they will be entitled to a proportional part in each case only.)

The travelling expenses of witnesses, over three miles, shall be allowed according to the sums reasonably and actually paid, but in no case shall exceed 20 cents per mile, one way.

FEES OF APPRAISERS.

Fees to Appraisers of Goods, etc., seized under Warrant of Attachment.

To each appraiser, $1.00 per day, during the time actually employed in appraising goods—to be paid in the first instance by plaintiff and allowed as costs in the cause.

FEES IN SUITS NOT EXCEEDING $10.
(Section 48, D.C. Act.)

CLERK.

For all services, from entering action, or suing out a judgment or interpleader, summons up to and including the entering of final judgment, or final order on any such judgment or summons, in case the action proceeds to judgment or final order..... $1 25

In case the action does not proceed to judgment or final order, the fees heretofore, or that may hereafter be payable, but not exceeding in the whole the said sum.

For issuing writ of execution, warrant of attachment, or warrant for arrest of delinquent and entering the return thereto..... 50

BAILIFF.

For all services rendered in serving summons and making return, and any other service that may be necessary before the judment is entered by the clerk or pronounced by the Judge, mileage excepted..... 50

For enforcing execution, schedule of property seized, or attached, bond where necessary, and all other necessary acts done by him, after seizure, mileage excepted, if money made or case settled, after levy. 1 00

(Necessary disbursements incurred in the care and removal of property shall be allowed to be first allowed by the clerk, subject to the approval of the Judge.)

FEES PAYABLE TO JURY FUND.

JURY FUND.

Section 145 of the Division Courts Act requires that there shall be paid to the clerk on every action originally entered in his court, in addition to all costs or jury fees payable:—

(a) Where the claim exceeds $20 but does not exceed $60..... $0 03

(b) Where the claim exceeds $60 but does not exceed $100..... 06

(c) Where the claim exceeds $100..... 25

(These fees are only collected in the counties. There is no Jury Fund in the districts.)

REPORT

OF THE

Inspector of Legal Offices

ONTARIO

1923

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
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1924

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CANADA

To His Honour Henry Cockshutt, Esq.,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

The undersigned begs respectfully to present to Your Honour the Annual Report of the Inspector of Legal Offices for the year ending 31st day of December, 1923.

W. F. Nickle,
Attorney-General.

Toronto, March 31st, 1924.

REPORT

OF THE

Inspector of Legal Offices

ONTARIO, 1923

To His Honour Henry Cockshutt, Esq.,
Lieutenant-Governor of the Province of Ontario.

Sir,—I have the honour to present my first Annual Report as Inspector of Legal Offices upon the affairs of the Judicial Offices of the Province of Ontario for the year ending 31st December, 1923, this being the forty-first Annual Report to your Honour.

As Inspector of Legal Offices, I have supervision over the following officers:

Sheriffs, Local Masters, Crown Attorneys, Clerks of the Peace, Local Registrars, Deputy Registrars, Deputy Clerks of the Crown and Pleas, County and District Court Clerks, Registrars of the Surrogate Courts, and all officers of the Supreme Court at Osgoode Hall. (*The Judicature Act*, Sec. 102.)

The duties of the Inspector of Legal Offices as set out in *The Judicature Act*, Section 103, are:—

1. (*a*) To make a personal inspection of the offices mentioned in Section 102 and all the books and court papers belonging to them, in addition to any other duties assigned to him by any Act of the Legislature or which may be assigned to him by the Lieutenant-Governor in Council, and to

(*b*) See that proper books are provided, that they are in good order and condition, that the proper entries and records are made therein in a proper manner, at proper times and in proper form and order, and that the court papers and documents are properly classified and preserved;

(*c*) Ascertain that the duties of the officers are duly and efficiently performed;

(*d*) See that proper costs and charges only are allowed or exacted;

(*e*) Ascertain whether uniformity of practice prevails in the offices; and

(*f*) Report upon all such matters to the Lieutenant-Governor.

2. Where the Inspector has occasion to inquire into the conduct of any officer in relation to his official duties or acts, he may require such officer, or any other person to give evidence before him on oath; and for that purpose he shall have the same power to summon such officer or other person to attend as a witness, to enforce his attendance and to compel him to produce books and documents and to give evidence, as any court has in civil cases.

3. The officers shall, when and as often as required by the Inspector, produce for examination and inspection all books and documents which are required to be kept by them, and shall report to the Inspector all such matters relating to any cause or proceeding as the Inspector shall require.

By *The Magistrates Act, 1922*, I have supervision over all police magistrates' offices (Regulation No. 1).

In addition to the duties as outlined in *The Judicature Act*, the Inspector is required by the *Sheriffs Act* to certify to the income of the Sheriffs when such incomes are below $1,800 and have to be supplemented. *The Public Officers' Fees Act*, Sec. 11, gives the Inspector power to revise and determine the disbursements of the officers, and for this purpose he has power to take evidence and examine witnesses under oath. The Inspector receives reports from all the said officers, showing their work and the amount of fees and emoluments received by them, also the amounts disbursed by them in connection with their duties. The sums of money payable to the Province in pursuance of the several Statutes in that behalf, are sent to me by the officers, by cheque made payable to the Provincial Treasurer. The reports are examined, recorded and filed away, so that there is in my office a record of the work of each officer under my supervision. A financial statement will be found in the schedules annexed hereto.

I was appointed Inspector of Legal Offices by Order-in-Council bearing date 9th day of June, 1923, in succession to Mr. J. W. Mallon, K.C., who was Inspector of Registry Offices as well as Inspector of Legal Offices. Mr. Mallon is still Inspector of Registry Offices. Since my appointment I have made an inspection of the offices under my supervision in the following Counties:—Algoma, Brant, Carleton, Cochrane, Elgin, Essex, Frontenac, Halton, Hastings, Kenora, Kent, Lanark, Leeds and Grenville, Lennox and Addington, Middlesex, Northumberland and Durham, Oxford, Prince Edward, Rainy River, Renfrew, Stormont, Dundas and Glengarry, Temiskaming and Thunder Bay. In addition to my inspection since I was appointed, Mr. Mallon visited the offices in Barrie, Bracebridge, Lindsay, L'Orignal, North Bay, Peterborough, Sudbury and Manitoulin and reported to me.

Police Magistrates

I have not, up to the present, inspected any of the Police Magistrates' offices, for the reason that the Assistant Inspectors were charged with this duty. I received a direction from the Honourable the Attorney-General on the 6th day of February, 1924, that I would in future be responsible for the inspection of Police Magistrates' offices in the County towns, and the Assistant Inspectors would be responsible for the inspection of the offices of all the other Police Magistrates, and would report to me.

All police magistrates are required by Regulations to make monthly returns to me and send to me all moneys received by them for fines,—and in the case of magistrates receiving a salary from the Province, for fees also,—by cheque payable to the Provincial Treasurer. Until *The Magistrates' Extended Jurisdiction Act, 1921*, the Crown Attorneys were expected to collect all fines and fees from the magistrates and forward them to the Provincial Treasurer. They received for their trouble a percentage of four per cent. on all such moneys so collected. There was no examination of the magistrates' returns to ascertain if the correct disposition of fines had been made and whether proper costs had been charged. Under the present arrangement, the magistrates are required to report every proceeding before them whether or not a conviction is made. Every entry in the magistrates' returns is examined in my office and a record is kept of each magistrate's work. A statement respecting magistrates will be found in the schedules attached hereto. I have also attached the amended form that each magistrate uses in making his monthly return.

The magistrates' expense accounts are now forwarded to me instead to of the Assistant Inspector as formerly (Order-in-Council, February 19th, 1924).

This gives me a more complete knowledge of each officer's work. Recently in an expense account, I noticed that a police magistrate charged $17.75 for travelling to different places, but reported no cases for that month. This example prompts me to recommend that the magistrates follow more closely the plan of having the local Justice of the Peace, who takes all informations at points distant from the Police Magistrate's office, keep the magistrate advised by letter or phone when his presence is required. This, I think, would result in a considerable saving in travelling expenses. These expenses last year amounted to $6,895.95. The police magistrates have remitted to the Province in fines during 1923, $434,602.27, of this amount $377,120.07 was for fines under *The Ontario Temperance Act* and was remitted directly to the Inspectors O.T.A. The amount paid by the Province for police magistrates' salaries in 1923 was $82,670. From the salaried magistrates the Province received in fees the sum of $21,908.95.

By the recent amendment to the Criminal Code (Dom. Stats., 1922, Cap. 16, Sec. 8)—

> "Fines, penalties and forfeitures and proceeds of estreated recognizances shall be paid over to the municipal or local authority where the municipal or local authority wholly or in part bears the expense of administering the law under which the same was imposed or recovered."

This amendment has had the effect of reducing the amount of fines considerably. Some of the police magistrates appeared to think this amendment also applied to fines imposed under Provincial Statutes. I had occasion to send out the following circular letter:—

Osgoode Hall, Toronto,
February 1st, 1924.

Dear Sir:

Some of the magistrates are paying to the municipality fines that are levied under certain Provincial Statutes where the statutes do not provide for such a disposition of the fines. Police magistrates will be careful to remit to the Provincial Treasurer all fines under a Provincial Statute where the statute does not provide otherwise, whether or not a local police officer or a private party is the prosecutor. See the *Fines and Forfeitures Act*, R.S.O. 1914, Cap. 99, Sec. 5, which provides as follows:

> "Every pecuniary fine and penalty imposed for a contravention of any Statute in force in Ontario and the proceeds of every forfeiture imposed and given to the Crown by any such Statute shall, where the disposal thereof is within the power of this Legislature, and except so far as other provision is made in respect thereto, be paid to the Treasurer of Ontario and shall form part of the Consolidated Revenue Fund. 7 Edw. VII, c. 26, s. 4."

Yours truly,
Egerton Lovering,
Inspector of Legal Offices.

Sheriffs

By the Statutes of 1922, chapter 50, the Sheriff is the High Constable of a County in any year unless the County Council at its first meeting in the year appoints a High Constable. In 1923 there were nineteen Sheriffs who were High Constables under this Statute. Of this number, nine performed no duties,

and ten were more or less active. Several Sheriffs asked me what salary they were to receive and when they might expect it. On the 4th of March, 1924, I made a report to the Honourable the Attorney-General on this matter.

The Sheriffs' Act (Sec. 41) provides that

> "A Sheriff whose net income does not exceed the sum of $1,800 for the year may, on the report of the Inspector of Legal Offices, be paid out of the Consolidated Revenue Fund an amount sufficient to make his net income $1,800."

This year sixteen Sheriffs are entitled to payments pursuant to this Statute, the aggregate sum payable being $7,708.88.

Section 5 of the *Public Officers' Fees Act* provides that every Sheriff may retain his net income up to $6,500, but shall pay to the Province 90 per cent. of the excess of that sum. During the year two Sheriffs came within this provision. The Sheriff of Toronto remitted $9,143.28. and the Sheriff of the County of York remitted $3,185.65. A complete financial statement respecting Sheriffs will be found in the schedules attached hereto.

Local Masters

All Local Masters, except those whose fees had been commuted, used to be allowed to retain to their own use the fees of office, but since the coming into force of the *County Judges' Act, 1919*, only those who are not Senior Judges, and who are not referred to in subsections 1 and 2 of section 5 of that Act, may take fees. The others must collect the fees in law stamps and affix them to the papers. The Local Masters now have very little work. The total amount of fees collected by them for their services in 1923 was only $6,320.81.

I have had requests from some Local Masters as to the proper fees to be taken by them. Accordingly I have affixed a schedule hereto, giving some instructions on procedure and showing the fees payable in the Master's offices. This schedule I have taken from the report of the Inspector of Legal Offices for 1922.

Local Registrars

Deputy Clerks of the Crown, Clerks of the County and District Court, and Registrars of the Surrogate Courts

These officers pay percentages to the Province on their net income, over and above $2,500, according to the following scale:

(a)	On the excess over	$2,500	up to	$3,000,	10%
(b)	"	"	"	3,000	"	3,500, 20%
(c)	"	"	"	3,500	"	5,000, 50%
(d)	"	"	"	5,000		90%

The total paid by these officers in 1923 was $61,961.85.

Twelve of the Local Registrars have been appointed Official Receivers under *The Bankruptcy Act*. They assumed their duties on the first of October, 1923. I show in the schedules to this report the list of the Official Receivers and the districts for which they act. On the 14th January, 1924, I made a report to the Honourable the Attorney-General on the matter of fees collected by the Official Receivers in respect of their duties under the *Bankruptcy Act*.

In some of the offices I found that Orders and Judgments when entered in the record books were not compared with the originals, I accordingly sent the following circular letter:

Osgoode Hall, Toronto,
24th October, 1923.

Dear Sir:—

I have ascertained that some of the Registrars are not particular to see that copies of Instruments recorded in their office are compared with the originals. Will each Registrar please see that this important duty is performed, and that some entry is made in the margin opposite the copy to signify same has been properly compared.

Yours truly,
EGERTON LOVERING,
Inspector of Legal Offices.

I quote the following important extract from the 1922 report of the Inspector of Legal Offices:

> "Since November 1st, 1919, the date of the coming into force of *The County Judges' Act, 1919*, there are very few Counties in which the Surrogate Judge's fees are payable in cash. Moreover, the Judge's fees, and the fees payable to the Crown are, since the coming into force of the Statute 10-11 George V, Chap. 33, section 22, computed upon the value of the realty as well as the personality of the deceased. It has, therefore, become physically impossible for me to check all of the law stamps that are now affixed to papers. Accordingly, it is the duty of the Surrogate Registrar, now more than ever, to see that the stamps are affixed before presenting the papers to the Surrogate Judge, and it is the Judge's duty not to issue his Order until he has satisfied himself that the law stamps representing all Crown fees and Surrogate Judge's fees have been affixed and cancelled.
>
> The affixing of law stamps is most important; for every paper and proceeding upon which a fee is payable, and which is not duly stamped, is absolutely void."

On the 22nd day of February, 1924, I made a report to the Honourable the Attorney-General on this matter.

A complete financial statement respecting the above-mentioned officers will be found in the schedules attached hereto.

CROWN ATTORNEYS AND CLERKS OF THE PEACE

By *The Public Officers' Fees Act* it is provided that Crown Attorneys and Clerks of the Peace may retain for their own use the net income of their offices up to $3,500, but they must remit to the Provincial Treasurer 50 per cent. of the excess over that sum. In 1923 there was payable to the Province pursuant to this provision, the sum of $6,501.40.

The fees of the Crown Attorneys and Clerks of the Peace in the Counties of Essex, Grey, Parry Sound, Peel and Wentworth have been commuted, in pursuance of Section 16 of *The Crown Attorneys Act*. The Crown Attorney for the City of Toronto and County of York and his assistants are paid by salary pursuant to the Statute in that behalf. All the salaried and commuted officers send me their financial statements quarterly and also annually. They

remit to the Province, through my office, all fees taken by them in respect of their official duties.

The recent amendment to the Criminal Code (Dom. Stats. 1923, Chap. 41) made it necessary to advise Crown Attorneys and Clerks of the Peace regarding the forms to be used in connection with Criminal Appeals. On the request of the Deputy Attorney-General, I had a supply of proper forms printed. These are now ready to be sent to the Crown Attorneys along with a pamphlet of instructions to Police Magistrates, Sheriffs, Warden of the Penitentiary, Gaolers and Keepers of Prisons in Ontario for their use and to be placed at the disposal of prisoners desiring to appeal. Copies of the forms and pamphlet of instructions referred to will be found in the schedules attached to this report.

A financial statement respecting Crown Attorneys and Clerks of the Peace is shown in the schedules annexed hereto.

Osgoode Hall

By Order-in-Council, dated 4th of May, 1923, twelve of the titles given to officers at Osgoode Hall by section 76 of *The Judicature Act*, and the Consolidated Rules, were dispensed with, namely: Registrar of the Appellate Division, Assistant Registrar of the Appellate Division, Registrar of the High Court Division, Clerk of the Crown and Pleas, Clerk of Records and Writs, Clerk in Chambers, Marshal and Clerk of Assize for the County of York, Clerk of the Process, Clerk of the Weekly Court, Clerk of the non-Jury Sittings, Assistant Clerk of the non-Jury Sittings, and Judgment Clerk. It was provided by the Order that the duties hitherto performed by the officers mentioned be performed by the Senior Registrar and his staff.

The different offices were divided into two branches

(a) The Judicial Branch, to be known as The Master's Office, and
(b) The Administrative Branch, to be known as The Registrar's Office.

The Judicial Branch was placed under the supervision and direction of the Master of the Supreme Court, and the Administrative Branch was placed under the supervision and direction of the Senior Registrar of the Supreme Court.

Several of the experienced officers having reached the superannuation age were superannuated and the work formerly done by them has had to be performed by others of less experience. However the officers who have been carrying on under the reorganization have acquitted themselves creditably. The work appears to be done in a manner generally satisfactory. The new arrangements are just getting under way and it is too soon yet to give a just estimate of the results. Within another year, I expect to be able to report more fully.

In the schedules attached hereto will be found a general statement of the work performed by the officers at Osgoode Hall.

General Remarks

In concluding this brief report on the business of a wide and varied field of official activity, I would respectfully draw the attention of your Honour to the fact that the actual work of inspecting offices can occupy only part of my time. I shall endeavour to visit all the offices under my supervision once a year, but the perusal of the various returns, the checking of disbursements, the computing of percentages, and the necessary correspondence entailed,

demands my attention at the office a great deal of the time. There are approximately 400 officers under my supervision who send to me annually fully 3,000 different returns. The revenue to the Province from the different offices as reported in these returns, and which must be carefully checked, amounted in 1923 to $536.051.33, made up as follows:

Police Magistrates, fines and fees ($377,120.07 of this amount was paid directly to the Inspectors O.T.A. but reported to me.)	$455,259 15
Local Registrars, County Court Clerks and Surrogate Registrars	61,961 85
Sheriffs	12,328 93
Crown Attorneys and Clerks of the Peace	6,501 40
Total	$536,051 33

There were 101,270 cases reported by the Police Magistrates, each of which was checked to ascertain whether the proper disposal of the fines and fees had been made. This work alone involves very careful attention and occupies a large part of the time of myself and staff. I may say that at present I am conducting an investigation into the fees charged by Police Magistrates with a view to attaining a greater degree of uniformity than at present prevails in this respect.

I have by actual inspection or examination of returns come in touch with the work of every official under my supervision. Their work in most cases appears to be well done and their returns neatly and carefully made. They show a readiness to assist the Inspector in his rounds of inspection and are prompt in answering correspondence. In my opinion the Province is fortunate in having such a competent staff of judicial officers. The uniformity of practice and methods of bookkeeping in the different offices as well as the general efficiency is no doubt to a very large degree the result of the painstaking efforts of my several predecessors. To Mr. J. W. Mallon, K.C., my immediate predecessor, I wish to extend many thanks for the great assistance he has been to me in getting under way in my new work.

Schedules

I attach to this report the following schedules:

A. Financial Statement.
B. Statement respecting Police Magistrates.
C. Statement of Work Performed at Osgoode Hall.
D. Statement of the Criminal Work in the Supreme Court of Ontario.
E. Statement of the Criminal Work in the General Sessions of the Peace.
F. Form of Police Magistrates' Monthly Return.
G. Criminal Appeals, Forms and Instructions.
H. List of Official Receivers under *The Bankruptcy Act.*
I. Fees of Local Masters.
J. High Court Cases.
K. Appointments of Officers during 1923.

I have the honour to be, Sir,
Your obedient servant,
Egerton Lovering,
Inspector of Legal Offices.

Toronto, March 31st, 1923.

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
ALGOMA:						
Sault Ste. Marie	Sheriff	C. M. Macreath	3,251 68	1,000 00	4,251 68	3,311 03
	Surrogate Judge	Judge Stone	.....	1,000 00	.....	.....
	Local Master	" "	.....	.....	.....	.....
	" "	*Judge Hall	41 60	.....	41 60	41 60
	Crown Attorney	G. W. Goodwin	2,079 75	400 00	3,695 53	1,940 20
	Clerk of the Peace	"	1,215 78	.....	.....	945 44
	Local Registrar	T. J. Foster	122 60	150 00	3,270 04	247 60
	District Court Clerk	"	1,194 28	600 00	.....	1,764 35
	Surrogate Registrar	"	1,203 16	.....	.....	1,203 16
BRANT:						
Brantford	Sheriff	J. W. Westbrook	3,063 25	.....	3,063 25	2,480 14
	Surrogate Judge	Judge Hardy	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	W. M. Charlton, K.C.	1,418 30	.....	2,803 91	1,159 10
	Clerk of the Peace	"	1,385 61	.....	.....	1,077 76
	Local Registrar	W. A. Hollinrake, K.C.	491 85	675 00	5,552 96	1,166 85
	County Court Clerk	"	1,668 06	.....	.....	1,668 06
	Surrogate Registrar	"	2,718 05	.....	.....	2,718 05
BRUCE:						
Walkerton	Sheriff	D. M. Termyn	2,038 63	.....	2,038 63	1,581 24
	Surrogate Judge	Judge Klein	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	Thos. Dixon	1,023 28	.....	3,834 23	722 20
	Clerk of the Peace	"	2,810 95	.....	.....	2,098 93
	Local Registrar	R. E. Clapp	142 50	675 00	4,344 72	97 17
	County Court Clerk	"	720 35	.....	.....	558 51
	Surrogate Registrar	"	2,806 87	.....	.....	2,335 37
CARLETON:						
Ottawa	Sheriff	G. C. Richardson	9,268 88	.....	9,268 88	8,117 87
	Surrogate Judge	Judge Mulligan	.....	1,300 00	.....	.....
	Local Master	John Bishop, K.C.	1,371 40	.....	3,063 25	1,371 40
	Deputy Registrar	"	1,691 85	.....	.....	1,691 85
	Crown Attorney	J. A. Ritchie, K.C.	987 40	.....	2,803 48	722 20
	Clerk of the Peace	"	1,816 08	.....	.....	1,483 62
	Deputy Clerk of the Crown	Horace Pratt	257 90	450 00	11,579 65	707 90
	County Court Clerk	"	2,574 80	.....	.....	2,574 80
	Surrogate Registrar	"	8,296 95	.....	.....	8,296 95
COCHRANE:						
Cochrane	Sheriff	J. D. MacKay	4,083 83	750 00	4,833 83	3,577 76
	Surrogate Judge	†Judge Caron	.....	.....	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	J. M. Greer	770 96	250 00	1,8 8 27	148 76
	Clerk of the Peace	"	877 31	.....	.....	554 76
	Local Registrar	W. L. Warrell	.....	600 00	2,236 50	450 00
	District Court Clerk	"	1,139 50	.....	.....	1,139 50
	Surrogate Registrar	"	497 00	.....	.....	497 00
DUFFERIN:						
Orangeville	Sheriff	H. Endacott	1,903 87	.....	1,903 87	1,289 23
	Surrogate Judge	Judge Fisher	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	J. L. Island	719 01	.....	1,298 65	535 41
	Clerk of the Peace	"	579 64	.....	.....	304 49
	Local Registrar	J. A. V. Preston	28 15	675 00	2,513 30	698 55
	County Court Clerk	"	324 55	.....	.....	294 70
	Surrogate Registrar	"	1,485 60	.....	.....	1,485 60

*Paid in fees.

†Judge Caron received proportionate part of $1,000, he having been appointed 20th April, 1923.

throughout the Province of Ontario for the year ending December, 1923.

Total received for past year's services	Total receipts by Officer from all his offices	Total Office Disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by Local Masters during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
845 08	4,156 11	1,132 42	3,023 69	.....	3,023 69	.....	.....	.....	.....	Algoma.
.....	.....	.....	.....	.....	1,000 00	19 60	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	41 60	.....	41 60	.....	41 60	.....	.....	.....	.....	
350 09	3,441 70	730 00	2,711 70	.....	2,711 70	.....	.....	.....	.....	
205 97	.....	.....	.....	.....	.....	.....	.....	.....	.....	
25 00	3,340 11	509 20	2,830 91	33 09	2,797 82	.....	21 00	.....	315 00	
100 00	.....	.....	.....	.....	.....	.....	.....	1 60	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,013 75	
585 02	3,065 16	447 95	2,617 21	.....	2,617 21	.....	.....	.....	.....	Brant.
.....	.....	.....	.....	.....	1,000 00	14 80	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
297 00	2,803 63	144 18	2,659 45	.....	2,659 45	.....	.....	.....	.....	
269 77	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	5,552 96	1,208 17	4,344 79	572 40	3,772 39	.....	.....	.....	494 80	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,559 35	
778 20	2,359 44	1,046 54	1,312 90	.....	1,312 90	.....	.....	.....	.....	Bruce.
.....	.....	.....	.....	.....	1,000 00	77 70	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
173 20	3,674 69	81 60	3,593 09	46 50	3,546 59	.....	.....	.....	.....	
680 36	.....	.....	.....	.....	.....	.....	.....	.....	.....	
13 85	4,557 58	844 20	3,713 38	256 68	3,456 70	.....	.....	.....	231 30	
177 47	.....	.....	.....	.....	.....	.....	.....	.....	.....	
700 21	.....	.....	.....	.....	.....	.....	.....	.....	2,739 40	
1,117 94	9,235 81	2,746 20	6,489 61	.....	6,489 61	.....	.....	.....	.....	Carleton.
.....	.....	.....	.....	.....	1,300 00	.....	.....	.....	.....	
.....	3,063 25	1,164 00	1,899 25	.....	1,899 25	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	219 00	
143 40	2,701 63	270 85	2,430 78	.....	2,430 78	.....	.....	.....	.....	
352 41	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	11,579 65	3,313 28	8,266 37	3,839 74	4,426 63	.....	.....	.....	785 00	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	10,052 50	
548 50	4,126 26	1,497 74	2,628 52	.....	2,628 52	.....	.....	.....	.....	Cochrane.
.....	.....	.....	.....	.....	.....	14 00	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	703 52	183 32	520 20	.....	520 20	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
200 00	2,286 50	197 00	2,089 50	.....	2,089 50	.....	3 00	.....	226 80	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	362 40	
454 35	1,748 58	633 46	1,115 12	.....	1,115 12	.....	.....	.....	.....	Dufferin.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
297 10	1,450 95	112 45	1,338 50	.....	1,338 50	.....	.....	.....	.....	
313 95	.....	.....	.....	.....	.....	.....	.....	.....	.....	
15 00	2,493 85	85 00	2,408 85	.....	2,408 85	.....	.....	.....	43 60	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,233 15	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Officer	Office	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
ELGIN:						
St. Thomas	Sheriff	P. S. D. Harding	2,074 76		2,074 76	1,135 18
		*A. McCrimmon, Act'g	797 87		797 87	797 87
	Surrogate Judge	Judge Ross		1,000 00		
	Local Master	C. F. Maxwell	804 70		804 70	646 30
	Crown Attorney	A. McCrimmon	2,124 76		4,774 82	1,449 51
	Clerk of the Peace	"	2,650 06			1,951 37
	Local Registrar	D. McLaws	149 15	675 00	5,012 85	709 65
	County Court Clerk	"	737 60			677 49
	Surrogate Registrar	"	3,451 10			3,418 16
ESSEX:						
Sandwich	Sheriff	C. N. Anderson	8,578 07		8,578 07	7,552 02
	Surrogate Judge	Judge Coughlin		1,000 00		
	Local Master	"				
	Crown Attorney	†G. A. Urquhart	Commuted	5,000 00		
	Clerk of the Peace	"				
	Local Registrar	Henry Clay	359 45	675 00	8,882 80	918 45
	County Court Clerk	"	3,099 85			3,099 85
	Surrogate Registrar	"	4,748 50			4,748 50
FRONTENAC:						
Kingston	Sheriff	R. F. Vair	3,233 40		3,233 40	3,233 40
	Surrogate Judge	Judge Lavell		1,000 00		
	Local Master	J. B. Walkem, K.C.	516 85		516 85	410 00
	Crown Attorney	T. J. Rigney, K.C.	1,325 53		2,370 46	969 40
	Clerk of the Peace	"	1,044 93			661 08
	Local Registrar	T. M. Asselstine	294 67	675 00	2,435 73	969 67
	County Court Clerk	"	1,466 06			1,466 06
	Surrogate Registrar	Helen Fraser	2,417 80		2,417 80	2,417 80
GREY:						
Owen Sound	Sheriff	J. S. Wilson	3,118 95		3,118 95	2,268 45
	Surrogate Judge	Judge Sutherland		1,000 00		
	Local Master	"				
	Crown Attorney	†T. H. Dyre	Commuted	2,006 64		
	Clerk of the Peace	"				
	Local Registrar	#T. J. Rutherford	61 40	500 00	4,091 00	561 40
	County Court Clerk	"	497 80			497 80
	Surrogate Registrar	"	3,031 80			3,031 80
		T. H. Dyre, Acting	30 60	157 50	1,040 90	218 10
		"	129 85			129 85
		"	722 95			722 95
HALDIMAND:						
Cayuga	Sheriff	M. McConnell	1,928 83		1,928 83	1,501 64
	Surrogate Judge	Judge Hopkins		1,000 00		
	Local Master	"				
	Crown Attorney	Harrison Arrell, K.C.	1,367 01		2,942 17	1,078 01
	Clerk of the Peace	"	1,575 16			1,195 56
	Local Registrar	J. C. Eccles	245 65	600 00	2,996 00	758 15
	County Court Clerk	"	352 05			303 05
	Surrogate Registrar	"	1,798 30			1,798 30
HALTON:						
Milton	Sheriff	S. Webster	1,789 82		1,789 82	1,310 06
		‡A. L. MacNabb	711 02		711 02	711 02
	Surrogate Judge	Judge Elliott		1,000 00		
	Local Master	"				
	Crown Attorney	W. I. Dick	2,298 75		4,318 91	1,851 80
	Clerk of the Peace	"	2,020 16			1,380 38
	Local Registrar	W. J. McClenahan	63 65	600 00	3,568 20	663 65
	County Court Clerk	"	483 70			483 70
	Surrogate Registrar	"	2,420 85			2,420 85

*A. McCrimmon, Crown Attorney, acted from 1st January to 31st March, 1923.

†Fees not receivable from Province. Mr. Dyre was commuted at $3,040.00 per annum as and from 1st April, 1923.

‡A. L. MacNabb held office during the months of July, August and September, 1923.

#T. J. Rutherford appointed by O.-in-C. 26th February, 1923; Mr. Dyre acted to date of Mr.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by officer from all his offices	Total office disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by Local Masters during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
1 50	1,136 68	783 77	352 91	.....	352 91	.....	.....	.....	.....	Elgin.
.....	797 87	233 50	564 37	.....	564 37	.....	.....	.....	.....	
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	646 30	250 00	396 30	.....	396 30	.....	.....	.....	.....	
775 00	4,955 80	1,020 07	3,935 73	217 87	3,717 86	.....	.....	.....	.....	
779 92	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	261 60	
114 50	4,957 15	1,034 80	3,922 35	361 18	3,561 17	.....	.....	.....	.....	
37 35	.....	.....	.....	.....	.....	.....	.....	.....	3,303 70	
1,324 08	8,876 10	2,927 60	5,948 50	.....	5,948 50	.....	.....	.....	.....	Essex.
.....	.....	.....	.....	.....	1,000 00	402 60	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	13,427 50	2,119 78	.....	6,307 72	5,000 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	8,766 80	2,167 06	6,599 74	2,339 77	4,259 97	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	3 00	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	8,160 25	
.....	3,233 40	668 97	2,564 43	.....	2,564 43	.....	.....	.....	.....	Frontenac.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	410 00	.....	410 00	.....	410 00	.....	.....	.....	.....	
296 42	2,206 50	75 00	2,131 50	.....	2,131 50	.....	.....	.....	.....	
279 60	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,435 73	381 50	2,054 23	.....	2,054 23	.....	.....	.....	284 90	
.....	.....	.....	.....	.....	.....	.....	.....	6 00	.....	
.....	2,417 80	200 00	2,217 80	.....	2,217 80	.....	.....	.....	2,481 80	
168 44	2,436 90	1,439 70	997 20	.....	997 20	.....	.....	.....	.....	Grey.
.....	.....	.....	.....	.....	1,000 00	24 70	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	4,693 93	925 00	.....	1,363 29	3,330 64	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	4,091 00	1,180 95	2,910 05	196 95	2,713 10	.....	.....	.....	190 10	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,872 10	
.....	1,070 90	280 00	790 90	53 53	737 37	.....	.....	.....	39 90	
.....	.....	.....	.....	.....	.....	.....	.....	.....	580 85	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
373 67	1,875 31	241 89	1,633 42	.....	1,633 42	.....	.....	.....	.....	Haldimand
.....	.....	.....	.....	.....	1,000 00	47 90	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
267 66	2,850 03	552 80	2,297 23	.....	2,297 23	.....	.....	.....	.....	
308 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,961 90	270 55	2,691 35	19 13	2,672 22	.....	.....	.....	40 30	
76 70	.....	.....	.....	.....	.....	.....	.....	.....	.....	
25 70	.....	.....	.....	.....	.....	.....	.....	.....	1,617 20	
528 52	2,253 50	830 05	1,423 45	.....	1,423 45	.....	.....	.....	.....	Halton.
.....	711 02	239 37	471 65	.....	471 65	.....	.....	.....	.....	
.....	.....	.....	.....	.....	1,000 00	14 60	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
525 80	4,443 06	557 95	3,885 11	192 56	3,692 55	.....	.....	.....	.....	
685 08	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,568 20	85 50	3,482 70	146 54	3,332 16	.....	.....	.....	135 00	
.....	.....	.....	.....	.....	.....	.....	.....	4 60	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,538 05	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
HASTINGS:						
Belleville..		*M. B. Morrison	274 26	.....	274 26	96 71
	Sheriff.....	J. H. Clare.....	2,651 11	.....	2,651 11	1,820 34
		B. C. Donnan, Act'g	570 84	.....	570 84	490 84
	Surrogate Judge.....	Judge Wills.....	.....	1,000 00	.....	.....
	Local Master.....	S. S. Lazier.....	Commuted	3,000 00	.....	.....
	Deputy Registrar.....	"	.....	.....	.....	.....
		Wm. Carnew, K.C...	320 05	.....	411 55	320 05
	Crown Attorney.....	" ..	91 50	.....	.....	91 50
	Clerk of the Peace....	B. C. Donnan.....	2,130 65	.....	3,961 17	1,794 14
		"	1,830 52	.....	.....	1,556 02
	†	John Williams.....	77 95	285 41	3,324 76	363 36
		"	678 96	.....	.....	678 96
		"	2,282 44	.....	.....	2,282 44
	Deputy Clk. of Crown	J. A. Kerr.....	16 60	37 50	1,331 20	54 10
	County Court Clerk..	"	376 15	.....	.....	376 15
	Surrogate Registrar...	"	900 95	.....	.....	900 95
		Miss M. Fraleck,	2 00	118 15	1,527 91	120 15
		" Pro tem.	406 16	.....	.....	406 16
		"	1,001 60	.....	.....	1,001 60
HURON:						
Goderich..	Sheriff.....	R. G. Reynolds.....	2,879 92	.....	2,879 92	2,837 49
	Surrogate Judge.....	‡Judge Dickson.....	.....	1,000 00	.....	.....
	Local Master.....	"	.....	.....	.....	.....
	Crown Attorney.....	C. Seager, K.C.....	1,303 03	.....	3,311 48	1,029 83
	Clerk of the Peace....	"	2,008 45	.....	.....	1,971 55
	Local Registrar.....	D. McDonald.....	36 00	750 00	5,705 75	786 00
	County Court Clerk..	"	261 25	.....	.....	261 25
	Surrogate Registrar...	"	4,658 50	.....	.....	4,658 50
KENORA:						
Kenora...	Sheriff.....	J. W. Humble.....	1,522 01	1,000 00	2,522 01	1,776 87
	Surrogate Judge.....	Judge Chapple.....	.....	1,000 00	.....	.....
	Local Master.....	"	.....	.....	.....	.....
	Crown Attorney.....	H. P. Cooke, K.C....	1,106 37	250 00	1,718 69	1,185 98
	Clerk of the Peace....	"	362 32	.....	.....	455 89
	Local Registrar.....	C. W. Chadwick.....	67 10	700 00	1,397 69	767 10
	District Court Clerk..	"	307 87	.....	.....	307 87
	Surrogate Registrar...	"	322 72	.....	.....	322 72
KENT:						
Chatham..	Sheriff.....	E. W. Hardey.....	4,468 13	.....	4,468 13	3,812 66
	Surrogate Judge.....	Judge Stamworth....	.....	1,000 00	.....	.....
	Local Master.....	"	.....	.....	.....	.....
	Crown Attorney.....	H. D. Smith, K.C....	2,756 50	.....	5,141 29	2,045 50
	Clerk of the Peace....	"	2,384 79	.....	.....	2,294 44
	Local Registrar.....	D. E. Douglas.....	323 85	675 00	6,292 80	998 85
	County Court Clerk..	"	1,346 25	.....	.....	1,346 25
	Surrogate Registrar...	"	3,947 70	.....	.....	3,947 70
LAMBTON:						
Sarnia....	Sheriff.....	A. J. Johnston.....	3,276 79	.....	3,276 79	2,377 67
	Surrogate Judge.....	Judge Taylor.....	.....	1,000 00	.....	.....
	Local Master.....	"	.....	.....	.....	.....
	Crown Attorney.....	F. W. Willson.....	3,157 78	.....	5,543 60	2,702 40
	Clerk of the Peace....	"	2,385 82	.....	.....	2,240 92
	Local Registrar.....	Alex. Saunders.....	358 07	675 00	5,104 46	920 57
	County Court Clerk..	"	862 46	.....	.....	862 46
	Surrogate Registrar...	"	3,208 93	.....	.....	3,208 93

*M. B. Morrison died 9th March, 1923. B. C. Donnan, Crown Attorney, acted from 10th March to 10th May, inc. J. H. Clare assumed office 11th May, 1923.

†John Williams died 18th June; Miss M. Fraleck pro tem. from 19th June to 6th October, 1923 inc.; J. A. Kerr assumed office 8th October, 1923.

‡Judge Dickson died 17th December, 1923.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by Officer from all his offices	Total Office Disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by local Masters during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
744 70	841 41	151 88	689 53	.....	689 53	.....	.....	.....	.....	Hastings.
1 50	1,821 84	744 59	1,077 25	.....	1,077 25	.....	.....	.....	.....	
.....	490 84	156 59	334 25	.....	334 25	.....	.....	.....	.....	
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
640 75	1,324 80	125 00	1,199 80	19 00	1,180 80	.....	.....	.....	.....	
272 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,350 16	1,011 42	2,338 74	.....	2,338 74	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,324 76	762 94	2,561 82	1,333 95	2,101 46	.....	.....	.....	52 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,128 95	
.....	1,331 20	374 93	956 27	393 22	784 27	.....	.....	.....	3 20	
.....	.....	.....	.....	.....	.....	.....	.....	1 60	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	462 36	
.....	1,527 91	49 17	1,478 74	445 37	1,212 89	.....	.....	1 60	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	633 97	
96 22	2,933 71	658 22	2,275 49	.....	2,275 49	.....	.....	.....	.....	Huron.
.....	.....	.....	.....	.....	1,000 00	32 60	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
233 00	3,291 48	80 00	3,211 48	.....	3,211 48	.....	.....	.....	.....	
57 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	5,705 75	1,569 80	4,135 95	467 98	3,667 97	.....	.....	.....	134 30	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,886 85	
750 75	2,527 62	738 68	1,788 94	.....	1,788 94	.....	.....	.....	.....	Kenora.
.....	.....	.....	.....	.....	1,000 00	20 50	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
242 69	2,034 26	95 00	1,939 26	.....	1,939 26	.....	.....	.....	.....	
149 70	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,397 69	600 00	797 69	.....	797 69	.....	.....	.....	151 63	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	295 75	
917 21	4,729 87	1,684 40	3,045 47	.....	3,045 47	.....	.....	.....	.....	Kent.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
936 40	5,334 09	1,451 35	3,882 74	191 31	3,691 43	.....	.....	.....	.....	
57 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	6,292 80	1,552 60	4,740 20	770 20	3,970 00	.....	.....	.....	755 80	
.....	.....	.....	.....	.....	.....	.....	.....	1 60	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	4,607 95	
624 19	3,001 86	569 86	2,432 00	.....	2,432 00	.....	.....	.....	.....	Lambton.
.....	.....	.....	.....	.....	1,000 00	55 80	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
481 11	5,478 98	1,929 77	3,549 21	24 61	3,524 60	.....	.....	.....	.....	
54 55	.....	.....	.....	.....	.....	.....	.....	.....	.....	
112 50	5,104 46	900 00	4,204 46	502 23	3,702 23	.....	.....	.....	413 70	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,073 30	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and slary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
LANARK: Perth	Sheriff	*D. J. MacMartin	465 91	.....	465 91	322 20
		J. H. Ebbs	904 53	.....	904 53	567 26
		C. H. McKimm, Act.	554 18	.....	554 18	554 18
	Surrogate Judge	Judge Scott	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	C. H. McKimm	955 09	.....	2,315 91	777 66
	Clerk of the Peace	"	1,360 82	.....	.....	1,130 21
	Local Registrar	J. S. L. McNeely	142 85	675 00	3,909 92	817 85
	County Court Clerk	"	581 32	.....	.....	481 22
	Surrogate Registrar	"	2,510 75	.....	.....	2,202 80
LEEDS AND GRENVILLE: Brockville	Sheriff	J. A. McCammon	3,488 27	.....	3,488 27	2,783 19
	Surrogate Judge	Judge Dowsley	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	" "	†Judge Reynolds	73 92	.....	73 92	27 22
	Crown Attorney	M. M. Brown	1,218 59	.....	2,892 15	894 85
	Clerk of the Peace	"	1,673 56	.....	.....	1,219 28
	Local Registrar	A. E. Baker	294 35	750 00	5,619 10	1,044 35
	County Court Clerk	"	727 45	.....	.....	727 45
	Surrogate Registrar	"	3,847 30	.....	.....	3,847 30
LENNOX & ADDINGTON: Napanee	Sheriff	G. D. Hawley	84 86	.....	84 86	84 86
		#C.W. Vandervoort	1,697 76	.....	1,697 76	1,223 56
	Surrogate Judge	Judge Madden	.....	1,000 00	.....	.....
	Local Master	S. S. Lazier	98 20	.....	98 20	98 20
	Crown Attorney	U. M. Wilson	591 74	.....	2,919 34	508 74
	Clerk of the Peace	"	2,327 60	.....	.....	1,966 49
	Local Registrar	W. P. Deroche	107 20	600 00	2,350 95	707 20
	County Court Clerk	"	277 60	.....	.....	277 60
	Surrogate Registrar	"	1,366 15	.....	.....	1,366 15
LINCOLN: St. Catharines	Sheriff	H. O'Laughlin	3,213 36	.....	3,213 36	2,043 19
	Surrogate Judge	Judge Campbell	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	E. H. Lancaster	1,751 27	.....	2,932 13	1,751 27
	Clerk of the Peace	"	1,180 86	.....	.....	1,180 86
	Local Registrar	‡E. J. Lovelace	274 50	481 40	3,333 65	643 40
	County Court Clerk	"	659 81	.....	.....	659 81
	Surrogate Registrar	"	1,917 94	.....	.....	1,868 84
		J. Clench	4 00	168 75	421 96	172 75
		"	94 95	.....	.....	94 95
		"	154 26	.....	.....	154 26
		E. H. Lancaster, Act.	91 00	120 00	1,342 36	211 00
			154 00	.....	.....	154 00
			977 36	.....	.....	977 36
MANITOULIN: Gore Bay	Sheriff	J. H. Fell	1,032 20	950 00	1,982 20	1,826 58
	Surrogate Judge	Judge Hewson	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	W. F. McRae	1,130 50	250 00	1,996 69	910 50
	Clerk of the Peace	"	616 19	.....	.....	485 76
	Local Registrar	C. C. Platt	10 75	.....	1,209 20	10 75
	District Court Clerk	"	116 20	850 00	.....	966 20
	Surrogate Registrar	"	232 25	.....	.....	232 25

*D. J. MacMartin died 12th April, 1923; C. H. McKimm acted from that date to 17th August 1923, the date when J. H. Ebbs was appointed.

†Paid in fees.

‡J. Clench died 8th February, 1923; E. H. Lancaster acted from that date until 12th April, 1923, the date when E. J. Lovelace assumed office.

#C. W. Vandervoort assumed office 16th January, 1923.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by officer from all his offices	Total office disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by Local Masters during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditor's Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
481 63	803 83	103 66	700 17	.....	700 17	.....	.....	.....	.....	Lanark.
1 00	568 26	253 35	314 91	.....	314 91	.....	.....	.....	.....	
.....	554 18	272 99	281 19	.....	281 19	.....	.....	.....	.....	
.....	.....	.....	.....	.....	1,000 00	44 50	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
187 13	2,302 79	717 69	1,585 10	.....	1,585 10	.....	.....	.....	.....	
207 79	.....	.....	.....	.....	.....	.....	.....	.....	.....	
348 88	3,850 75	353 70	3,497 05	149 40	3,347 65	.....	.....	.....	152 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,256 70	
621 10	3,404 29	1,380 35	2,023 94	.....	2,023 94	.....	.....	.....	.....	Leeds and
.....	.....	.....	.....	.....	1,000 00	19 50	.....	.....	.....	Grenville.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4 08	31 30	.....	31 30	.....	31 30	.....	.....	.....	.....	
274 68	2,725 84	747 10	1,978 74	.....	1,978 74	.....	.....	.....	.....	
337 03	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	5,680 65	1,080 95	4,599 70	699 85	3,899 85	.....	.....	6 40	384 15	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
61 55	.....	.....	.....	.....	.....	.....	.....	.....	3,475 90	
362 24	449 10	40 10	409 00	.....	409 00	.....	.....	.....	.....	Lennox and
.....	1,223 36	193 53	1,030 03	.....	1,030 03	.....	.....	.....	.....	Addington
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
73 50	171 70	20 00	151 70	.....	151 70	.....	.....	.....	.....	
102 00	2,875 71	919 22	1,956 49	.....	1,956 49	.....	.....	.....	.....	
298 48	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,350 95	289 95	2,061 00	.....	2,061 00	.....	.....	.....	118 60	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,403 60	
699 31	2,742 50	557 09	2,185 41	.....	2,815 41	.....	.....	.....	.....	Lincoln.
.....	.....	.....	.....	.....	1,000 00	169 65	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,932 13	550 57	2,381 56	.....	2,381 56	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,172 05	873 13	2,298 92	144 67	2,154 25	.....	.....	.....	328 95	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,713 45	
.....	421 96	114 00	307 96	13 61	294 35	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,342 36	176 00	1,166 36	73 40	1,092 96	.....	.....	.....	.....	
178 16	2,004 74	80 12	1,924 62	.....	1,924 62	.....	.....	.....	.....	Mani-
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	toulin.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
175 00	1,968 30	65 00	1,903 30	.....	1,903 30	.....	.....	.....	.....	
147 04	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,209 20	.....	1,209 20	.....	1,209 20	.....	.....	.....	6 60	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	187 25	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
MIDDLESEX:						
London...	Sheriff	D. A. Graham	6,468 14	.....	6,468 14	6,267 49
	Surrogate Judges	Judge Macbeth	1,300 00	.....	1,300 00	.....
	" "	Judge Judd	1,000 00	.....	1,000 00	.....
	Local Master	H. S. Blackburn	213 47	.....	2,172 74	213 47
	Deputy Registrar	"	1,959 27	.....	.....	1,959 27
	Crown Attorney	*J. C. Elliott, K.C.	1,550 60	.....	4,107 05	1,141 20
	Clerk of the Peace	"	2,556 45	.....	.....	1,993 66
	Deputy Clk. of Crown	E. Weld	142 40	500 00	10,665 05	642 40
	County Court Clerk	"	1,895 65	.....	.....	1,895 65
	Surrogate Registrar	"	8,127 00	.....	.....	7,654 70
MUSKOKA:						
Bracebridge	Sheriff	D. H. MacLaren	1,483 89	750 00	2,233 89	1,985 94
	Surrogate Judge	Judge Mahaffy	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	Thos. Johnson	290 25	*250 00	1,479 26	741 55
	Clerk of the Peace	"	939 01	.....	.....	719 45
	Local Registrar	C. S. Salmon	58 34	450 00	1,825 39	508 34
	District Court Clerk	"	367 90	150 00	.....	517 90
	Surrogate Registrar	"	799 15	.....	.....	799 15
NIPISSING:						
North Bay	Sheriff	G. Caldbick	2,903 15	800 00	3,703 15	3,303 70
	Surrogate Judge	Judge Valin	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	T. E. McKee	1,815 87	250 00	2,670 35	1,586 32
	Clerk of the Peace	"	604 48	.....	.....	425 88
	Local Registrar	T. J. Bourke	135 90	600 00	2,197 55	285 90
	District Court Clerk	"	618 45	.....	.....	1,068 45
	Surrogate Registrar	"	843 20	.....	.....	843 20
NORFOLK:						
Simcoe...	Sheriff	W. Tisdale	2,030 57	.....	2,030 57	1,529 07
	Surrogate Judge	Judge Boles	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	W. E. Kelly, K.C.	2,490 37	.....	4,845 93	2,129 17
	Clerk of the Peace	"	2,355 56	.....	.....	1,705 41
	Local Registrar	C. C. Rapelje	8 00	675 00	3,229 47	8 00
	County Court Clerk	"	712 81	.....	.....	712 81
	Surrogate Registrar	"	1,833 66	.....	.....	1,833 66
NORTH-UMBERLAND & DURHAM: Cobourg..	Sheriff	D. J. Nesbitt	3,426 95	.....	3,426 95	2,571 15
	Surrogate Judge	Judge Ward	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	W. F. Kerr, K.C.	2,082 30	.....	3,795 32	1,681 10
	Clerk of the Peace	"	1,713 02	.....	.....	1,346 73
	Local Registrar	J. T. Field	169 30	750 00	6,217 30	919 30
	County Court Clerk	"	660 75	.....	.....	660 75
	Surrogate Registrar	"	4,637 25	.....	.....	4,637 25
ONTARIO:						
Whitby...	Sheriff	J. F. Paxton	2,888 29	.....	2,888 29	2,393 19
	Surrogate Judge	Judge MacGillivray	.....	1,000 00	.....	.....
	Local Master	†Judge Ruddy	66 20	.....	66 20	66 20
	Crown Attorney	‡J. E. Farewell, K.C.	1,098 85	.....	2,577 89	805 65
	Clerk of the Peace	"	1,479 04	.....	.....	1,160 75
	Local Registrar	H. Bascom	214 70	675 00	4,461 00	889 70
	County Clerk Clerk	"	650 40	.....	.....	650 40
	Surrogate Registrar	"	2,920 90	.....	.....	2,920 90

*J. C. Elliott resigned, to take effect the date of Mr. Judd's appointment, *i.e.*, 15th January, 1924.
†Paid in fees. ‡J. E. Farewell died 29th December, 1923.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by Officer from all his offices	Total Office Disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by local Masters during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
182 80	6,450 29	1,586 78	4,863 51	.....	4,863 51	.....	.....	.....	.....	Middlesex.
.....	1,300 00	.....	1,300 00	.....	1,300 00	.....	.....	.....	.....	
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	.....	.....	
.....	2,172 74	400 00	1,772 74	.....	1,772 74	.....	.....	.....	153 00	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
486 90	4,128 00	1,560 00	2,568 00	.....	2,568 00	.....	.....	.....	.....	
506 24	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	10,357 85	3,816 00	6,541 85	2,287 67	4,254 18	.....	.....	.....	307 50	
.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	
165 10	.....	.....	.....	.....	.....	.....	.....	.....	8,913 15	
259 65	2,245 59	1,195 99	1,049 60	.....	1,049 60	.....	.....	.....	.....	Muskoka.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
47 00	1,497 88	141 25	1,356 63	.....	1,356 63	.....	.....	.....	.....	
239 88	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,825 39	45 00	1,780 39	.....	1,780 39	.....	3 00	.....	31 90	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	638 05	
510 33	3,814 03	1,918 52	1,895 51	.....	1,895 51	.....	.....	.....	.....	Nipissing.
.....	.....	.....	.....	.....	1,000 00	27 60	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
222 80	2,747 75	110 55	2,637 20	.....	2,637 20	.....	.....	.....	.....	
162 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,197 55	247 10	1,950 45	.....	1,950 45	.....	9 00	.....	166 50	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	692 15	
453 10	1,982 17	711 40	1,270 77	.....	1,270 77	.....	.....	.....	.....	Norfolk.
.....	.....	.....	.....	.....	1,000 00	26 80	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
454 00	5,025 03	676 82	4,348 21	424 11	3,924 10	.....	.....	.....	.....	
736 45	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,229 47	11 18	3,218 29	93 60	3,124 69	.....	.....	.....	100 70	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,045 90	
861 90	3,433 05	1,397 12	2,035 93	.....	2,035 93	.....	.....	.....	.....	North-
.....	.....	.....	.....	.....	1,000 00	36 10	.....	.....	.....	umberland.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	& Durham.
551 95	3,961 48	638 19	3,323 29	.....	3,323 29	.....	.....	.....	.....	
381 70	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	6,217 30	901 20	5,316 10	1,184 49	4,131 61	.....	.....	.....	213 50	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	4,847 45	
622 35	3,015 54	918 47	2,097 07	.....	2,097 07	.....	.....	.....	.....	Ontario.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	66 20	.....	66 20	.....	66 20	.....	.....	.....	.....	
562 65	2,855 60	556 00	2,299 60	.....	2,299 60	.....	.....	.....	.....	
326 55	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	4,461 00	707 50	3,753 50	276 50	3,477 00	.....	.....	.....	337 80	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,931 50	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
OXFORD:						
Woodstock	Sheriff	Wm. McGhee	2,632 85		2,632 85	1,990 85
	Surrogate Judge	Judge Wallace		1,000 00		
	Local Master	W. T. McMullen, K.C.	94 80		94 80	44 93
	Crown Attorney	R. N. Ball, K.C	1,128 40		2,963 02	1,011 30
	Clerk of the Peace	"	1,834 62			1,319 54
	Local Registrar	Peter McDonald	351 00	450 00	6,070 64	676 50
	County Court Clerk	"	614 25			532 75
	Surrogate Registrar	"	4,655 39			4,221 09
PARRY SOUND:						
Parry Sound	Sheriff	J. E. Armstrong	2,291 71	750 00	3,041 71	2,416 16
	Surrogate Judge	Judge Powell		1,000 00		
	Local Master	"				
	Crown Attorney	*W. L. Haight, K.C.	Commuted	1,500 00		
	Clerk of the Peace	"				
	Local Registrar	Fred Tasker	186 62	600 00	2,480 01	786 62
	District Court Clerk	"	722 95			722 95
	Surrogate Registrar	"	970 44			970 44
PEEL:						
Brampton	Sheriff	N. Henderson	2,525 98		2,525 98	2,089 84
	Surrogate Registrar	Judge Justin		1,000 00		
	Local Master	"				
	Crown Attorney	*W. S. Morphy	Commuted	1,340 00		
	Clerk of the Peace	"				
	Local Registrar	J. B. Dixon	70 00	600 00	3,172 92	670 00
	County Court Clerk	"	196 05			196 05
	Surrogate Registrar	"	2,306 87			2,306 87
PERTH:						
Stratford	Sheriff	Thos. Magwood	3,083 83		3,083 83	2,376 66
	Surrogate Judge	Judge Barron		1,000 00		
	Local Master	"				
	Crown Attorney	G. G. McPherson, K.C.	1,801 50		4,380 02	1,519 50
	Clerk of the Peace	"	2,578 52			1,929 32
	Local Registrar	E. S. Smith, K.C	148 90	675 00	5,612 95	811 40
	County Court Clerk	"	1,154 70			1,109 25
	Surrogate Registrar	"	3,634 35			3,559 10
PETER-BOROUGH:						
Peter-borough	Sheriff	†J. A. Hall	2,445 60		2,445 60	1,706 08
	Surrogate Judge	Judge Huycke		1,000 00		
	Local Master	O. A. Langley	189 00		189 00	32 20
	Crown Attorney	G. W. Hatton	1,550 75		3,285 73	1,235 65
	Clerk of the Peace	"	1,734 98			1,222 48
	Local Registrar	G. J. Sherry	427 72	675 00	5,307 67	906 42
	County Court Clerk	"	1,130 75			904 35
	Surrogate Registrar	"	3,074 20			2,984 50
PRESCOTT & RUSSELL:						
L'Orignal	Sheriff	S. W. Wright	1,530 48		1,530 48	1,082 80
	Surrogate Judge	Judge Constantineau		1,000 00		
	Local Master	"				
	Crown Attorney	W. S. Hall	690 20		1,762 17	599 40
	Clerk of the Peace	"	1,071 97			799 36
	Local Registrar	J. Belanger	30 95	675 00	2,890 08	705 95
	County Court Clerk	"	570 10			567 85
	Surrogate Registrar	"	1,614 03			1,609 33

*Fees not receivable from Province.
†J. A. Hall died 28th December, 1923; F. J. A. Hall appointed 1st January, 1924.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by officer from all his offices	Total office disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by Local Master during the year	Amount of Jury fees paid County or Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
696 13	2,687 03	1,333 65	1,353 88	.....	1,353 88	.....	.....	.....	.....	Oxford.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
28 30	73 23	.....	73 23	.....	73 23	.....	.....	.....	.....	
211 40	2,927 72	307 86	2,619 86	.....	2,619 86	.....	.....	.....	.....	
385 48	.....	.....	.....	.....	.....	.....	.....	.....	.....	
132 50	6,185 09	1,539 65	4,645 44	722 72	3,922 72	.....	.....	.....	148 70	
49 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	
572 75	.....	.....	.....	.....	.....	.....	.....	.....	3,383 30	
787 14	3,203 30	1,217 58	1,985 72	.....	1,985 72	.....	.....	.....	.....	Parry
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	Sound.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,512 30	750 00	.....	12 30	750 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,480 01	49 50	2,431 51	.....	2,431 51	.....	.....	.....	409 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	494 50	
409 79	2,499 63	939 12	1,560 51	.....	1,560 51	.....	.....	.....	.....	Peel.
.....	.....	.....	.....	.....	1,000 00	29 70	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,874 07	122 06	.....	534 07	1,340 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,172 92	983 24	2,189 68	.....	2,189 68	.....	.....	.....	161 10	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,665 20	
887 38	3,264 04	1,366 80	1,897 24	.....	1,897 24	.....	.....	.....	.....	Perth.
.....	.....	.....	.....	.....	1,000 00	44 60	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
192 00	4,209 75	620 00	3,589 75	44 88	3,544 87	.....	.....	.....	.....	
568 93	.....	.....	.....	.....	.....	.....	.....	.....	.....	
70 13	5,921 36	1,720 63	4,200 73	500 36	3,700 37	.....	.....	2 30	474 00	
128 65	.....	.....	.....	.....	.....	.....	.....	.....	.....	
242 83	.....	.....	.....	.....	.....	.....	.....	.....	3,384 75	
635 04	2,343 22	869 08	1,474 14	.....	1,474 14	.....	.....	.....	.....	Peterboro.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	32 20	25 65	6 55	.....	6 55	.....	.....	.....	.....	
294 60	3,285 41	1,054 62	2,230 79	.....	2,230 79	.....	.....	.....	.....	
532 68	.....	.....	.....	.....	.....	.....	.....	.....	.....	
241 60	5,389 92	855 15	4,534 77	667 38	3,867 39	.....	.....	.....	267 70	
266 85	.....	.....	.....	.....	.....	.....	.....	.....	.....	
86 20	.....	.....	.....	.....	.....	.....	.....	.....	2,624 65	
569 56	1,652 36	441 35	1,211 01	.....	1,211 01	.....	.....	.....	.....	Prescott
.....	.....	.....	.....	.....	1,000 00	15 70	.....	.....	.....	& Russell.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
210 25	1,951 91	363 90	1,588 01	.....	1,588 01	.....	.....	.....	.....	
342 90	.....	.....	.....	.....	.....	.....	.....	.....	.....	
15 20	2,958 18	520 35	2,437 83	.....	2,437 83	.....	.....	.....	104 90	
8 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
51 85	.....	.....	.....	.....	.....	.....	.....	.....	1,791 60	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
PRINCE EDWARD: Picton	Sheriff	D. J. Barker	1,484 45	.....	1,484 45	1,226 55
	Surrogate Judge	Judge McLean	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	M. R. Allison	682 30	.....	1,420 09	505 15
	Clerk of the Peace	"	737 79	.....	.....	576 44
	Local Registrar	R. H. Hubbs	125 27	600 00	2,841 16	725 27
	County Court Clerk	"	391 05	.....	.....	371 05
	Surrogate Registrar	"	1,724 84	.....	.....	1,723 04
RAINY RIVER: Fort Frances	Sheriff	W. A. Baker	1,521 62	750 00	2,271 62	1,661 72
	Surrogate Judge	Judge McLennan	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	N. L. Croome	1,001 54	250 00	2,121 34	818 99
	Clerk of the Peace	"	869 80	.....	.....	703 00
	Local Registrar	W. P. Pilkey	132 27	150 00	1,019 32	282 27
	District Court Clerk	"	347 95	.....	.....	347 95
	Surrogate Registrar	"	389 10	.....	.....	389 10
RENFREW: Pembroke	Sheriff	Alex. Morris	3,113 14	.....	3,113 14	2,679 71
	Surrogate Judge	Judge McNamara	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	J. H. Burritt, K.C.	655 15	.....	2,665 61	506 10
	Clerk of the Peace	"	2,010 46	.....	.....	1,656 39
	Local Registrar	J. M. Beatty	12 00	600 00	3,441 90	512 00
	County Court Clerk	"	419 30	.....	.....	419 30
	Surrogate Registrar	"	2,410 60	.....	.....	2,410 60
SIMCOE: Barrie	Sheriff	D. H. MacLaren	4,358 86	.....	4,358 86	3,176 97
	Surrogate Judge	Judge Vance	.....	1,000 00	.....	.....
	Local Master	J. R. Cotter	102 01	.....	6,231 93	102 01
	Crown Attorney	"	2,377 67	.....	.....	1,592 27
	Clerk of the Peace	"	3,752 25	.....	.....	2,390 77
	Local Registrar	John MacKay	101 05	750 00	1,917 95	851 05
	County Court Clerk	"	1,066 90	.....	.....	1,066 90
	Surrogate Registrar	E. A. Little	5,161 90	.....	5,161 90	5,161 90
STORMONT, DUNDAS AND GLENGARRY: Cornwall	Sheriff	W. R. Mack	2,934 09	.....	2,934 09	2,442 87
	Surrogate Judge	Judge O'Reilly	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	J. G. Harkness	1,855 90	.....	3,812 90	1,393 31
	Clerk of the Peace	"	1,957 00	.....	.....	1,718 46
		*J. A. MacDougald	2 00	18 75	145 35	20 75
		"	12 45	.....	.....	12 45
		"	112 15	.....	.....	112 15
	Local Registrar	A. I. Macdonell	352 45	562 50	5,592 18	853 07
	County Court Clerk	"	1,034 27	.....	.....	915 59
	Surrogate Registrar	"	3,642 96	.....	.....	3,564 75
		J. G. Harkness, Act'g	35 40	44 35	402 82	79 75
		"	58 42	.....	.....	58 42
		"	264 65	.....	.....	264 65
SUDBURY: Sudbury	Sheriff	Alex. Irving	4,391 70	950 00	5,341 70	4,325 40
	Surrogate Judge	Judge Kehoe	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	R. R. McKessock, K.C.	5,538 25	250 00	6,921 46	4,665 05
	Clerk of the Peace	"	1,133 21	.....	.....	880 06
	Local Registrar	J. D. Shipley	82 50	600 00	2,243 09	682 50
	District Court Clerk	"	1,048 85	.....	.....	1,048 85
	Surrogate Registrar	"	511 74	.....	.....	511 74

*J. A. MacDougald died 9th January, 1923; J. G. Harkness acted until 31st January; A. I. Macdonell assumed office 1st February, 1923.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by officer from all his offices	Total office disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by local Master during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
239 35	1,465 90	153 50	1,312 40	.....	1,312 40	.....	.....	.....	.....	Prince
.....	.....	.....	.....	.....	1,000 00	101 20	.....	.....	.....	Edward.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
75 00	1,329 81	620 00	709 81	.....	709 81	.....	.....	.....	.....	
173 22	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,841 16	613 30	2,227 86	.....	2,227 86	.....	.....	.....	86 20	
20 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1 80	.....	.....	.....	.....	.....	.....	.....	.....	1,382 50	
660 65	2,322 37	444 61	1,877 76	.....	1,877 76	.....	.....	.....	.....	Rainy
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	River.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
151 80	2,068 79	54 14	2,014 65	.....	2,014 65	.....	.....	.....	.....	
145 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
150 00	1,169 32	517 55	651 77	.....	651 77	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	3 00	1 00	229 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	253 95	
301 35	2,981 06	927 52	2,053 54	.....	2,053 54	.....	.....	.....	.....	Renfrew.
.....	.....	.....	.....	.....	1,000 00	14 70	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
116 90	2,581 93	480 00	2,101 93	.....	2,101 93	.....	.....	.....	.....	
302 54	.....	.....	.....	.....	.....	.....	.....	.....	.....	
100 00	3,577 80	447 20	3,130 60	76 12	3,054 48	.....	.....	.....	197 60	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
135 90	.....	.....	.....	.....	.....	.....	.....	.....	2,848 55	
1,001 72	4,178 69	3,012 55	1,166 14	.....	1,166 14	.....	.....	.....	.....	Simcoe.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	5,108 62	695 73	4,412 89	405 44	4,007 45	.....	.....	.....	.....	
271 95	.....	.....	.....	.....	.....	.....	.....	.....	.....	
751 62	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,917 95	180 00	1,737 95	.....	1,737 95	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	5,161 90	980 00	4,181 90	495 95	3,685 95	.....	.....	.....	4,592 25	
540 58	2,983 45	645 92	2,337 53	.....	2,337 53	.....	.....	.....	.....	Stormont,
.....	.....	.....	.....	.....	1,000 00	158 90	.....	.....	.....	Dundas &
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Glengarry.
356 91	3,704 81	318 76	3,386 05	.....	3,386 05	.....	.....	.....	.....	
236 13	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	145 35	69 57	75 78	12 90	62 88	.....	.....	.....	34 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	73 00	
.....	5,333 41	723 72	4,609 69	784 78	3,824 91	.....	.....	.....	486 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,623 00	
.....	402 82	236 20	166 62	28 37	138 25	.....	.....	.....	15 80	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	251 60	
894 79	5,220 19	2,413 25	2,806 94	.....	2,806 94	.....	.....	.....	.....	Sudbury.
.....	.....	.....	.....	.....	1,000 00	39 20	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
599 50	6,591 41	2,450 00	4,141 41	320 70	3,820 70	.....	.....	.....	.....	
196 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,243 09	180 00	2,063 09	.....	2,063 09	.....	3 00	.....	15 00	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	433 35	

SCHEDULE A—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
TEMISKAMING: Haileybury	Sheriff	Geo. Caldbick	3,080 33	1,000 00	4,080 33	3,673 58
	Surrogate Judge	Judge Hartman	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	F. L. Smiley	1,550 60	250 00	2,803 99	918 79
	Clerk of the Peace	"	1,003 39	.....	.....	829 14
	Local Registrar	T. J. Meagher	170 35	600 00	2,468 05	770 35
	District Court Clerk	"	1,062 90	.....	.....	1,062 90
	Surrogate Registrar	"	634 80	.....	.....	634 80
THUNDER BAY: Port Arthur	Sheriff	A. W. Thompson	7,202 01	1,000 00	8,202 01	6,532 44
	Surrogate Judge	*Judge McKay	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	W.F.Langworthy,K.C.	2,035 24	250 00	2,768 21	1,388 49
	Clerk of the Peace	"	482 97	.....	.....	250 97
	Local Registrar	Keith Munro	109 50	600 00	3,821 10	709 50
	District Court Clerk	"	1,915 40	.....	.....	1,915 40
	Surrogate Registrar	"	1,196 20	.....	.....	782 85
VICTORIA: Lindsay	Sheriff	A. E. Vrooman	1,284 55	.....	1,284 55	1,170 19
	Surrogate Judge	Judge Swayze	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	J. E. Anderson	1,161 15	.....	3,749 15	1,568 80
	Clerk of the Peace	"	2,588 00	.....	.....	2,302 65
	Local Registrar	A. T. Porter	113 16	675 00	3,993 89	788 16
	County Court Clerk	"	450 75	.....	.....	450 75
	Surrogate Registrar	"	2,754 98	.....	.....	2,754 98
WATERLOO: Kitchener	Sheriff	H. G. Lackner	3,471 46	.....	3,471 46	2,705 88
	Surrogate Judge	Judge Hearn	.....	1,000 00	.....	.....
	Local Master	J. J. A. Weir	135 80	.....	135 80	93 00
	Crown Attorney	D. S. Bowlby	2,749 43	.....	4,611 17	2,111 13
	Clerk of the Peace	"	1,861 74	.....	.....	1,561 74
	Local Registrar	E. J. Beaumont	322 45	675 00	2,487 40	956 65
	County Court Clerk	"	1,489 95	.....	.....	1,250 55
	Surrogate Registrar	J. M. Scully	5,177 43	.....	5,177 43	4,628 77
WELLAND: Welland	Sheriff	V. L. Davidson	3,206 07	.....	3,206 07	2,698 65
	Surrogate Judge	Judge Livingstone	.....	1,000 00	.....	.....
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	T. D. Cowper, K.C.	2,565 35	.....	4,214 21	1,389 65
	Clerk of the Peace	"	1,648 86	.....	.....	1,292 33
	Local Registrar	J. E. Cohoe	600 10	800 00	5,633 60	1,400 10
	County Court Clerk	"	1,107 75	.....	.....	1,107 75
	Surrogate Registrar	"	3,126 75	.....	.....	3,126 75
WELLINGTON: Guelph	Sheriff	A. S. Allan	3,070 94	.....	3,070 94	2,407 14
	Surrogate Judge	Judge Spotton	.....	1,000 00	.....	.....
	Local Master	W. H. Kingston, K.C.	88 53	.....	6,424 01	88 53
	Local Registrar	"	.....	300 00	.....	300 00
	County Court Clerk	"	668 55	.....	.....	668 55
	Surrogate Registrar	"	5,366 93	.....	.....	5,366 93
	Crown Attorney	J. M. Kearns	1,704 15	.....	4,441 05	1,404 15
	Clerk of the Peace	"	2,736 90	.....	.....	2,625 50

*Judge Kenny appointed Surrogate Judge and Local Master in room and stead of Judge McKay, O.-in-C., 7th November, 1923.

the Province of Ontario for the year ending December, 1923.—*Continued.*

Total received for past year's services	Total receipts by officer from all his offices	Total office disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by Local Master during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
574 62	4,248 20	1,950 44	2,297 76	.....	2,297 76	.....	.....	.....	.....	Temis-
.....	.....	.....	.....	.....	1,000 00	8 00	.....	.....	.....	kaming.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
240 22	2,536 05	625 00	1,911 05	.....	1,911 05	.....	.....	.....	.....	
297 90	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	2,468 05	449 79	2,018 26	.....	2,018 26	.....	3 00	.....	365 20	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	725 55	
1,024 06	7,556 50	3,271 92	4,284 58	.....	4,284 58	.....	.....	.....	.....	Thunder
.....	.....	.....	.....	.....	1,000 00	37 70	.....	.....	.....	Bay.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
418 05	2,515 81	108 00	2,407 81	.....	2,407 81	.....	.....	.....	.....	
208 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	
256 00	3,663 75	188 95	3,474 80	134 80	3,340 00	.....	.....	.....	603 00	
.....	.....	.....	.....	.....	.....	.....	1 50	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,134 50	
443 64	1,613 83	399 39	1,214 44	.....	1,214 44	.....	.....	.....	.....	Victoria.
.....	.....	.....	.....	.....	1,000 00	60 40	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
148 35	4,385 16	995 34	3,389 82	.....	3,389 82	.....	.....	.....	.....	
365 36	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,993 89	1,629 54	2,364 35	.....	2,364 35	.....	.....	1 50	182 10	
.....	.....	.....	.....	.....	.....	.....	.....	1 50	1 50	
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,368 60	
875 80	3,581 68	1,259 23	2,322 45	.....	2,322 45	.....	.....	.....	.....	Waterloo.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
50 00	143 00	.....	143 00	.....	143 00	.....	.....	.....	.....	
634 90	4,643 17	905 00	3,738 17	119 09	3,619 08	.....	.....	.....	.....	
335 40	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7 50	2,348 20	260 00	2,088 20	.....	2,088 20	.....	.....	.....	533 70	
133 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	
496 90	5,125 67	1,306 56	3,819 11	309 56	3,509 55	.....	.....	.....	5,611 95	
.....	2,698 65	1,531 94	1,166 71	.....	1,166 71	.....	.....	.....	.....	Welland.
.....	.....	.....	.....	.....	1,000 00	27 70	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
659 20	3,748 27	942 00	2,806 27	.....	2,806 27	.....	.....	.....	.....	
407 09	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	5,633 60	1,327 20	4,306 40	553 20	3,753 20	.....	.....	.....	767 30	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,083 80	
566 71	2,973 85	787 12	2,186 73	.....	2,186 73	.....	.....	.....	.....	Wellington.
.....	.....	.....	.....	.....	1,000 00	.....	.....	.....	.....	
.....	6,424 01	985 78	5,438 23	1,214 73	4,223 50	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	259 10	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	4,841 10	
446 50	4,567 35	858 00	3,709 35	104 68	3,604 67	.....	.....	.....	.....	
91 20	.....	.....	.....	.....	.....	.....	.....	.....	.....	

SCHEDULE A.—Return of fees and emoluments of the Judicial Officers throughout

County or District and Town	Office	Officer	Amount earned	Salary paid by Province	Total earnings and salary in all offices	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
WENTWORTH:						
Hamilton	Sheriff	*J. T. Middleton	5,595 37	.....	5,595 37	5,516 97
		J. T. H. Regan	4,388 50	.....	4,388 50	2,293 31
		E. G. Zealand, Act'g	1,647 98	.....	1,647 98	1,641 63
	Surrogate Judge	†Judge Evans	.....	.....	.....	.....
	" "	Judge Gauld	.....	.....	.....	.....
	Local Master	"	365 70	.....	365 70	365 70
	Crown Attorney	‡G. W. Ballard	Commuted	5,000 00	.....	.....
	Clerk of the Peace	"	.....	.....	.....	.....
	Local Registrar	H. C. Gwyn, K.C.	288 20	750 00	12,500 30	913 20
	County Court Clerk	"	3,641 30	.....	.....	3,641 30
	Surrogate Registrar	"	7,820 80	.....	.....	7,820 80
YORK:						
Toronto	Sheriff	A. McCowan	22,683 40	.....	22,683 40	18,981 06
	Surrogate Judge	Judge Coatsworth	2,600 00	.....	2,600 00	.....
	" "	Judge Morson	1,600 00	.....	1,600 00	.....
	" "	Judge Denton	1,600 00	.....	1,600 00	.....
	" "	Judge Widdifield	1,600 00	.....	1,600 00	.....
	" "	Judge Tytler	1,000 00	.....	1,000 00	.....
	" "	Judge O'Connell	1,000 00	.....	1,000 00	.....
	Crown Attorney	‡E. N. Armour, K.C.	Commuted	7,500 00	.....	.....
	Clerk of the Peace	H. E. Irwin, K.C.	20,421 34	.....	20,421 34	17,835 23
	County Court Clerk	R. A. Pyne	20,631 70	.....	20,631 70	20,631 70
	Surrogate Registrar	A. F. Wallis	44,754 95	.....	44,754 95	44,754 95
TORONTO:	Sheriff	Fred'k Mowat	46,301 89	.....	46,301 89	41,391 93

*J. T. Middleton resigned 16th June; E. G. Zealand acted from 17th June to 31st August, inc., and J. T. H. Regan held office from 1st September to 31st December, 1923.

†Judge Evans was appointed by O.-in-C., 28th May, 1923, in room and stead of Judge Snider, resigned. Each receiving proportionate part of $1,500.

‡Fees not receivable from Province.

the Province of Ontario for the year ending December, 1923.—*Concluded.*

Total received for past year's services	Total receipts by officer from all his offices.	Total office disbursements	Net receipts of office	Statutory amount paid to Province	Net income of officer	Amount of fees earned by local Master during the year	Amount of Jury fees paid Provincial Treasurer	Amount of fees collected in Law Stamps under Sec. 42 of The Creditors Relief Act.	Fees collected for Province in Law Stamps	County or District
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
1,750 85	7,267 82	2,649 28	4,618 54	.....	4,618 54	.....	.....	.....	.....	Went-
.....	2,293 31	1,717 77	575 54	.....	575 54	.....	.....	.....	.....	worth.
.....	1,641 63	813 43	828 20	.....	828 20	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	365 70	.....	365 70	.....	365 70	.....	.....	.....	.....	
.....	11,324 39	1,504 46	.....	4,819 93	5,000 00	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
187 50	12,562 80	3,675 63	8,887 17	4,398 45	4,488 72	.....	.....	.....	2,077 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	12,275 15	
3,877 14	22,858 20	12,818 59	10,039 61	3,185 65	6,853 96	.....	.....	.....	.....	York.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	12,273 55	1,939 79	.....	2,760 74	7,500 00	.....	.....	.....	.....	
2,628 72	20,463 95	7,396 37	13,067 58	4,783 79	8,283 79	.....	.....	.....	.....	
.....	20,631 70	8,574 00	12,057 70	7,251 93	4,805 77	.....	.....	.....	.....	
.....	44,754 95	7,817 43	36,937 52	29,643 77	7,293 75	.....	.....	.....	56,406 15	
3,087 00	44,478 93	27,819 74	16,659 19	9,143 28	7,515 91	.....	.....	.....	.....	Toronto.

SCHEDULE B.

Name	Address	County or District	Salary paid by Province.	Travelling and other expenses paid by Province	Fines paid through office of Inspector of Legal Offices.	Fees paid through office of Inspector of Legal Offices
			$ c.	$ c.	$ c.	$ c.
Adams, E. E.	Ventnor	Grenville	1,000 00	511 35	743 15	456 35
Anderson, S. T.	Comber	Essex				
Andrews, S. J.	Clinton	Huron			1 00	
Arnold, S. B.	Chatham	Kent	1,000 00	6 00	396 00	866 40
Armstrong, M.	Markdale	Grey			30 00	5 00
Arthurs, Ed.	Espanola	Algoma	1,000 00	176 70	774 00	344 00
Atkinson, S.	Haileybury	Cochrane, Timiskaming, Nipissing and Algoma	3,600 00	1,300 33	3,794 75	2,696 19
Ball, A. S.	Woodstock	Oxford			27 00	3 50
Barr, W. J.	Burlington	Halton				
Beaman, W. D.	Essex	Essex				
Bedford, H. R.	Deseronto	Hastings			65 00	
Blake, J. R.	Galt	Wat'loo, Brant	1,600 00		10 00	
Bradbury, J. R.	Blind River	Algoma			240 00	
Bradford, Jesse.	Lindsay	Vic. & Hali'ton	1,200 00	34 80	551 00	227 15
Bradshaw, J.W.	Portsmouth	Frontenac	1,200 00		467 00	22 50
Bridgewater, J.T	Dresden	Kent				
Bristow, E. J.	Bright	Oxford				
Broughton, J.D.	Parry Sound	Parry Sound	1,920 00		551 00	13 50
Brown, E. B.	Victoria Harb'r	Simcoe				
Brodie, D. M.	Sudbury	Sud. & Algoma	2,100 00	8 71	1,355 00	422 75
Brunton, T.	57 Adelaide St. E., Toronto	York				
Bond, F.	Port Dover	Norfolk				
Burgess, C. H.	Port Credit	Peel			30 00	
Burrill, R. W.	Caledon E.	Peel				
Butcher, W. R.	St. Mary's	Perth			55 00	
Campbell, J. H.	St. Catharines	Linc.&Welland	1,000 00		1,278 00	1,062 75
Campbell, W.A.	Port Hope	Nor. & Dur.			582 00	
Callwood, H.	Tilbury	Essex				
Carroll, W. B.	Gananoque	Leeds			5 00	
Carscallen, A. B.	Wallaceburg	Kent & Lamb'n.	1,000 00		280 00	321 60
Casement, R.R.	Madoc	Hastings		100 25	141 00	
Chown, S. T.	Renfrew	Lanark & Ren.	2,500 00	184 74	401 50	209 50
Clark, Geo. H.	Orillia	Simcoe	1,800 00	183 05	756 50	266 05
		Muskoka and Ontario	600 00			
Clark, J.	Ridgeway	Welland			55 00	
Clark, Wm. J.	Pickering	Ontario			1,216 00	
Cline, C. H.	Cornwall	Stor., D.&Glen	1,700 00	27 70	548 00	809 22
Cook, Frank	Midland	Simcoe			55 00	
Cohen, Jacob.	City Hall, Toron	to		See Toront	o returns.	
Cockburn, J. D.	Sturgeon Falls	Nipissing			476 00	
Colville, N.	Orono	Nor. & Dur.				
Coutts, J.	Thamesville	Kent				
Cummings, W.R	Eastview	Carleton			12 00	
Craig, D.	Arnprior	Renfrew			20 00	
Crawford, R.	Brampton	Peel			3,175 00	
Creasor, A. D.	Owen Sound	Grey	1,500 00	Nil	1,485 00	400 80
Clay, Henry	57 Adelaide E., Toronto	York			4,317 00	
Davidson, D.	22 College St., Toronto	York				

SCHEDULE B—Continued

Name	Address	County or District	Salary paid by Province.	Travelling and other expenses paid by Province	Fines paid through office of Inspector of Legal Offices.	Fees paid through office of Inspector of Legal Offices.
			$ c.	$ c.	$ c.	$ c.
Denton, His Honour, J. H..	City Hall, Tor..	.....	.....	See Toront	o returns.	
Depew, J. E...	White River...	Algoma.....	2,500 00	246 88	645 00	220 60
Devine, M.....	Renfrew.....	Renfrew.....	.....	.....	.....	.....
Dice, S.....	Milton.....	Halton.....	.....	.....	.....	.....
Eager, Wm....	Morrisburg....	Stor., D. & Glen	.....	.....	5 00	.....
Elliott, A.....	Sault Ste. Marie	Algoma.....	.....	75 45	.....	.....
Ellis, P. V.....	City Hall, Tor..	.....	.....	See Toront	o returns.	
Erskine, W. T..	Rockland.....	Russell.....	.....	.....	.....	.....
Falconer, Hugh	Shelburne.....	Dufferin.....	800 00	59 80	265 50	385 14
Farrell, J. M...	Kingston.....	Frontenac.....	.....	.....	200 00	.....
Farnsworth, H..	Huntsville.....	Muskoka.....	.....	.....	32 00	.....
Floyd, W. H...	Cobourg.....	Nor. & Dur....	1,000 00	147 75	1,617 00	720 05
Fox, F.....	Wheatley.....	Kent.....	.....	.....	70 00	.....
Fraser, Alex....	Niagara Falls..	Welland.....	.....	.....	.....	.....
Fry, J. S.....	Dundas.....	Wentworth....	.....	.....	190 00	.....
Goodwin, Jno..	Welland.....	Welland.....	.....	.....	430 00	.....
Gorman, H....	Sarnia.....	Lambton.....	.....	.....	.....	.....
Gover, H.....	Coldwater.....	Simcoe & Musk.	.....	.....	48 00	.....
Graydon, A. H.	London.....	Middlesex.....	.....	.....	565 00	.....
Greig, J. C....	Seaforth.....	Huron.....	.....	.....	.....	.....
Gundy, W. E..	Windsor.....	Essex.....	.....	.....	1,376 00	12 50
Gunton, R. E..	Simcoe.....	Norfolk.....	2,000 00	10 00	71 00	682 70
Hawkshaw, C.W	Lucan.....	Middlesex.....	.....	.....	342 00	.....
Hall, R.....	Ridgetown.....	Kent.....	.....	.....	.....	.....
Halpin, P. K...	Prescott.....	Grenville.....	.....	.....	.....	.....
Hamilton, Wm.	Uxbridge.....	Ontario.....	.....	.....	134 00	.....
Hamilton, T. L.	Listowel.....	Perth.....	.....	.....	85 00	.....
Hare, G. W....	Tillsonburg....	Oxford.....	.....	.....	.....	.....
Hellyer, Albert.	Kenilworth....	Wellington.....	1,500 00	31 80	210 00	219 65
Hewson, W. H.	Penetang.....	Simcoe&Musk..	.....	.....	98 00	.....
Hogg, W. A....	Collingwood...	Simcoe & Grey.	.....	.....	.....	.....
Hopewell, Chas.	Ottawa.....	Carleton.....	.....	.....	251 00	.....
Horsey, Wm...	Bowmanville...	Nor. & Dur....	.....	.....	60 00	.....
Hunt, F.....	St. Thomas....	Elgin.....	.....	.....	540 00	.....
Hollands, C. J..	Fort Frances...	Rainy River...	2,000 00	45 05	939 00	423 75
Hind, A. F....	Oshawa.....	Ontario.....	.....	.....	86 00	.....
Jakeman, W. A.	Bethany.....	Nor. & Dur....	.....	.....	1 00	.....
Jarvis, J. J....	Mooretown....	Lambton.....	.....	.....	.....	.....
Jarman, G. L..	Bancroft.....	Hastings.....	1,200 00	.....	258 00	2 00
Jeffs, Compton.	Barrie.....	Simcoe.....	1,000 00	79 15	612 00	179 00
Jelfs, G. F.....	Hamilton.....	Wentworth....	.....	.....	.....	.....
Jones, J. E....	City Hall, Tor..	.....	.....	See Toront	o returns.	
Jones, T.....	Forest.....	Lambton.....	.....	.....	.....	.....
Jones, S. A....	Brantford.....	Brant.....	.....	.....	.....	.....
Jordan, G. A...	Minden.....	Haliburton.....	1,200 00	47 70	225 00	97 35
Joynt, Wm....	Court House, Ottawa.....	Carleton.....	2,000 00	.....	1,189 00	775 35
Kelly, Thos....	Petrolia.....	Lambton.....	.....	.....	.....	.....
Kidd, W. W...	Grimsby.....	Lincoln.....	.....	.....	18 00	.....
Kinney, J. A...	Kenora.....	Kenora.....	400 00	.....	168 50	15 50
Kirkland, J. T.	Almonte.....	Lanark.....	300 00	.....	.....	.....

SCHEDULE B—Continued

Name	Address	County or District	Salary paid by Province.	Travelling and other expenses paid by Province	Fines paid through office of Inspector of Legal Offices.	Fees paid through office of Inspector of Legal Offices.
			$ c.	$ c.	$ c.	$ c.
Laidlaw, Wm..	Durham.....	Grey.....	.....	.....	.....	.....
Langley, A. O..	Peterboro.....	Peterboro.....	1,000 00	48 70	272 00	212 35
Lawlor, H. W..	Hawkesbury...	Prescott.....	1,000 00	.....	67 00	170 50
Lloyd, J. L....	Northbrook....	Lennox & Add.	.....	.....	71 00	.....
Mackay J. T...	Sault Ste. Marie	Algoma.....	2,500 00	39 25	471 00	302 55
Major, F. W...	Gore Bay.....	Manitoulin....	1,800 00	607 50	650 00	138 80
Makins, J. A..	Stratford.....	Perth.....	1,000 00	19 65	204 00	215 00
Malkin, W. T..	Bridgeburg....	Welland.....	500 00	.....	45 00	35 25
Matheson,R .A.	Eaganville.....	Renfrew.....	.....	.....	.....	.....
Massie, J. C...	Dunnville.....	Hald. &Welland	3,500 00	1,098 75	1,387 25	1,328 85
Masson, S.....	Belleville.....	Hastings.....	.....	.....	50 00	.....
Maxwell, C. F..	St. Thomas....	Elgin.....	1,000 00	152 55	420 00	389 00
Macartney, J..	Wiarton.....	Bruce.....	1,000 00	52 50	150 00	227 35
McArthur, C...	Burk's Falls....	Parry Sound...	500 00	37 70	269 00	206 50
McCormick, W.	Amherstburg...	Essex.....	.....	.....	20 00	.....
MacDougall, D.P	Maxville.....	Stor.,D.,&Glen.	.....	.....	.....	.....
McNab, A. E..	Walkerton.....	Bruce.....	2,000 00	16 00	242 00	706 15
McKay, S. G..	Ailsa Craig....	Middlesex.....	.....	.....	120 00	.....
McGaughey, C.	North Bay.....	Nipissing.....	1,500 00	10 00	350 30	133 00
Miller, O. A...	Avonmore.....	Stor.,D., &Glen.	.....	.....	.....	.....
Morrison, P. J.	Glencoe.....	Middlesex.....	.....	.....	821 00	38 50
McNeely, J. S.L	Perth.....	Lanark.....	.....	.....	.....	.....
Mott, W. S.,(*ex-officio*).....	Judge Juvenile Court, 90 Albert St., Tor..	.....	.....	.....	.....	.....
Moore, H. P...	Acton.....	Halton, Peel & Wellington....	2,500 00	86 40	138 00	351 80
McKinnon, I. F	Waterford.....	Norfolk.....	.....	.....	.....	.....
O'Brien, W. W.	Port Arthur....	Thunder Bay...	1,200 00	96 50	1,035 00	264 45
O'Connor, J. J..	Port Arthur....	Thunder Bay..	1,200 00	10 00	995 00	56 50
O'Rourke, T...	Trenton.....	Hastings.....	.....	.....	45 00	.....
Page, J. A.....	Brockville.....	Leeds & Gren..	1,000 00	7 10	428 50	226 05
Palling, Wm...	Fort William...	Thunder Bay..	800 00	.....	570 00	169 00
Paterson, J. L..	Ingersoll.....	Oxford.....	1,600 00	35 30	1,165 55	432 70
Patterson, Dr. Margaret....	City Hall, Tor..	.....	.....	See Toronto return		
Patterson, W.W	Paris.....	Brant.....	.....	.....	114 00	.....
Payne, G. A...	Campbellford..	Nor. & Dur....	.....	.....	280 00	.....
Peacock, Wm..	Alexandria.....	Stor.,D.,&Glen.	.....	.....	75 00	.....
Peden, A. R. G.	Carleton Place.	Lanark.....	.....	.....	35 00	.....
Pinkerton, J. B.	Elgin.....	Leeds & Gren...	.....	.....	1 00	.....
Poulin, B. R...	L'Orignal.....	Prescott.....	.....	.....	77 00	.....
Preston, D. K..	Newboro.....	Leeds & Gren...	.....	.....	15 00	.....
Pronger, R. H..	Dryden.....	Kenora.....	1,000 00	2 45	67 00	92 25
Purdy, E. H...	Port Perry.....	Ontario.....	.....	.....	85 00	.....
Rabb, T.....	Palmerston....	Wellington.....	.....	.....	.....	.....
Rankin, Wm...	Napanee.....	Lennox & Add..	.....	.....	40 00	.....
Ray, Geo. R...	Moose Factory.	Cochrane.....	.....	.....	.....	.....
Reid, C. A.....	Goderich.....	Huron.....	2,500 00	27 55	190 00	436 75
Ruttan, G. F...	Napanee.....	Lennox & Add..	1,200 00	58 30	665 00	577 16
Scott, W. W...	Moorefield.....	Wellington.....	.....	.....	.....	.....
Shields, J. H...	Oakville.....	Halton.....	.....	.....	183 00	.....

SCHEDULE B—Continued

Name	Address	County or District	Salary paid by Province.	Travelling and other expenses paid by Province	Fines paid through office of Inspector of Legal Offices.	Fees paid through office of Inspector of Legal Offices.
			$ c.	$ c.	$ c.	$ c.
Smart, J. H.	Kingsville	Essex			39 00	
Smith, W. A.	Kingsville	Essex	1,200 00		508 20	505 50
Stewart, J. C.	Pembroke	Renfrew			401 00	
Stewart, Wm.	Pelee Island	Essex	300 00		1 00	14 50
Sparham, B. E.	Smith's Falls	Lanark			121 00	
Stoddart, T.	Copper Cliff	Sudbury	3,000 00	134 95	1,728 00	616 25
Summers, J. R.	Aylmer	Elgin			88 00	
Selkirk, J. M.	Leamington	Essex			75 50	
Taylor, C.	Drumbo	Oxford				
Telford, J.	Hanover	Grey				
ThistlethwaiteFW	Vankleek Hill	Prescott			20 00	6 75
Treffry, G. H.	Otterville	Oxford				
Trim, C.	Milverton	Perth				
Trueman, R. M.	Strathroy	Middlesex				
Tucker, E. R.	Cochrane	Cochrane, Algoma and Thunder Bay	3,000 00	924 10	826 75	1,023 40
Toronto Police Court	Toronto				305 00	
Vance, J. F.	Ham.Crt. House	Wentworth	1,500 00		3,857 25	653 00
Vaughan A. C.	Sioux Lookout	Kenora	750 00		650 00	138 00
Watt, F.	Guelph	Wellington			505 00	
Weegar, S.	North Bay	Nipissing			270 00	
Weir, J. J. A.	Kitchener	Waterloo			325 00	
Woodman, A. C.	Drayton	Wellington				
Woodrow, C. S.	Sarnia	Lambton	1,500 00	153 51	474 00	346 44
Whittington J.	Blenheim	Kent			5 00	
Wholehan, T.	Chesterville	Stor.,D.&Glen				
Williams, L.	Picton	Prince Edward			175 00	3 75
Willis, J. E.	Whitby	Ontario			570 00	30 00
Wills, J. F., Judge acting	Belleville	Hastings	Included in Mr. Masson's return.			
			82,670 00	6,895 95	57,482 20	21,908 90

SCHEDULE C

OSGOODE HALL

REPORT OF THE BUSINESS OF THE JUDICIAL BRANCH FOR THE YEAR ENDING WITH THE 31st DECEMBER, 1923—CHARLES GARROW, K.C., MASTER

References before Master	Master S.C.O.
Trustees' accounts	....
Partition or sale	5
Foreclosure	4
Administration	1
Title	1
Partnership	1
Alimony	1
Winding-up	27
Lunacy	6
Executors' accounts	....
Mechanics' liens	....
Heirs	....
Sale	....
Damages	3
Redemption or sale	....
Receivership	3
Settling conveyances	....
Specific performance	10
Accounts	4
Trials	....
Total	66

MASTER IN CHAMBERS:—

Motions in respect of pleadings, for particulars, for discovery and for commissions to take evidence	284
Motions in respect of venue, to set aside jury notices and notices of trial and proceedings under *quo warranto*	67
Motions for judgments and orders	120
Motions setting aside judgments or orders, staying trials, and dismissing actions	492
Miscellaneous motions	301
Ex parte motions asst	505
Motions taken by the Master acting for the Master in Chambers	64
Total	1,833

Applications in bankruptcy before Master, S.C.O., as Official Receiver, October 1st—December 31st, 1923	79
Fees received for Province as Official Receiver in bankruptcy	$437 00
Fees received in law stamps as Official Referee	$701 95

J. A. C. CAMERON, K.C.

As Master in Chambers, January—February, 1923

MASTER IN CHAMBERS:—

Motions in respect of pleadings, for particulars, for discovery and for commissions to take evidence	35
Motions in respect of venue, to set aside jury notices and notices of trial and proceedings under *quo warranto*	26
Motions for judgments and orders	69
Motions setting aside judgments or orders, staying trials, and dismissing actions	71
Miscellaneous motions	95
Ex parte motions	82
Motions taken by the Master-in-Ordinary and Official Referees acting for the Master in Chambers	...
Total	378

J. A. C. Cameron, K.C.

As Official Referee, January—February, 1923

Master in Chambers as Official Referee—fees in law stamps	$74 90

ASSISTANT MASTERS

E. W. Boyd and G. O. Alcorn, K.C.

Matters and Actions brought into the office:—	
Administration	6
Accounts	6
Partition or sale	2
Lunacy	10
Sale	2
Redemption or sale	1
Foreclosure	140
Mechanics' liens begun in 1923	148
Mechanics' liens begun prior	30
Orders issued in Winding-up matters	3
Stamps cancelled	$2,073 00

ACCOUNTANT'S OFFICE

Year 1923

Payment of money into Court	$3,770,695 72	
" " out of Court	3,826,193 87	
Cheques issued		7,440
Directions for payment into Court		3,064
New Accounts opened in Ledgers		1,156
Individual Accounts " "		850
Revenue from Law Stamps	$1,146 70	

REPORT OF THE BUSINESS OF THE ADMINISTRATIVE BRANCH FOR THE YEAR ENDING WITH THE 31st DECEMBER, 1923—E. HARLEY, SENIOR REGISTRAR

Number of Writs of Summons issued (of which 39 were concurrent writs)	2,688
Actions entered in Procedure Book commenced by writs issued during the year 1923	1,215
Actions entered in Procedure Book transferred from County Court during 1923	13
Actions entered in Procedure Book transferred from County Court during previous years	50
Actions entered in Procedure Book otherwise than by writ	349
Præcipe Orders issued	129
Records passed	532
Writs of Execution Fi. Fa. issued	885
" renewed, and Alias and Pluries Writs issued	185
Special Writs (Habeas Corpus, etc.) issued	15
Actions entered for trial (with Jury)	124
" " " (without Jury)	422
Amount of Jury fees paid City Treasurer	$372 00
Court Orders	1,105
Deed Polls entered and filed	65
Judgments entered without trial	110
" " after trial	153
" in Chambers	59
" under Con. Rule 600	34
" by default, mortgage actions	430
" " ordinary actions	264
" in mechanics' liens	17
" of official referees	3
" entered in respect of Writs issued, 1916	2
" " " " " 1917	3
" " " " " 1918	2
" " " " " 1919	4
" " " " " 1920	12
" " " " " 1921	50
" " " " " 1922	77
" " " " " 1923	716

Interlocutory Judgments	8
Total Interlocutory Judgments entered	1,219
Judgments from outer counties recorded	1,220
Petitions received under *The Quieting Titles Act*	13
Certificates of Title granted under *The Quieting Titles Act*	3

Amount recovered on Judgments exclusive of costs	$2,728,080 38
Amount of taxed costs (including disbursements) on Judgments of all kinds	41,518 99

Chambers

Orders	2,445
Filings	5,541
Folios	3,575
Certificates	100
Not stamped fiats	1,265
M.L. Orders	180
" Filings	135
Dower Act Orders	7
Attorney-General Orders	2
" " Filings	3

Appellate Division (Divisional Courts Nos. 1 and 2)	Allowed	Dismissed	Varied	Standing for		Withdrawn	Total
				Argument*	Judgment		
Appeals from Single or Trial Judges	75	174	41	10	10	2	312
" " Arbitrators	.....	1	.....	.....	.....	.....	1
" " Ontario Railway and Municipal Board	2	3	.....	5	.....	.....	10
Election Appeals	.....	.....	.....	.....	.....	.....	.....
Habeas Corpus Appeals	.....	.....	1	.....	.....	.....	1
Appeals under Criminal Code	3	8	.....	2	.....	.....	13
Appeals from County, District and Division Courts	58	123	9	6	2	1	199
Appeals from Surrogate Court	2	2	.....	1	.....	.....	5
" under Assessment Act	5	.....	.....	.....	.....	.....	5
" from Juvenile Court of City of Toronto	1	1	.....	.....	.....	.....	2
Appeals under Ontario Temperance Act	1	1	.....	.....	.....	.....	2
Appeals from Master in Chambers by leave of Supreme Court Judge	.....	1	.....	.....	.....	.....	1
Appeals from Board of Reference under Natural Gas Conservation Act	1	1	.....	.....	.....	.....	2
Appeals from Mining Commissioner	2	1	.....	.....	.....	.....	3
" " Local Masters	.....	.....	1	.....	.....	.....	1
" " Drainage Referee	.....	.....	.....	.....	2	.....	2
" " Assistant Master in Ordinary	3	2	5	.....	.....	.....	10
Totals	153	318	57	24	14	3	569

*The cases not ready to be heard are not included.

Motions to full Court	171
Judgments and Certificates thereof issued	436
Number of Cases (including Motions) heard by Divisional Court No. 1	215
Number of Cases (including Motions) heard by Divisional Court No. 2	500
Number of Cases set down in 1923	533

Fees

Fees paid in Law Stamps in Registrar's Office	$20,526 80
" " Chambers	3,357 60
" " Office of Inspector and Referee, Quieting Titles	115 60
Total	$24,000 00

SURROGATE OFFICE

C. J. McCabe, Clerk

Notices of Application received and Certificates granted Probate	7,356
" " " " " " (Administration)	3,401
" " " " " " (Will annexed)	476
" " " " " " (*de bonis non*)	52
Total Estates	11,285
Number of Soldiers' Estates	70
" Guardianships	82
" Caveats	109
Deeds of Election	3
Supreme Court Orders	7
Searches other than by County Registrars	198
Total fees collected	$6,056 60

Classification of above Estates according to value:—

(*a*)	Estates not exceeding			$400		742
(*b*)	"	between	$400	and 1,000		1,385
(*c*)	"	"	1,000	" 5,000		4,916
(*d*)	"	"	5,000	" 10,000		2,226
(*e*)	"	"	10,000	" 20,000		1,316
(*f*)	"	over	20,000			887

SCHEDULE "D"

Table showing the Criminal work of the Supreme Court of Ontario at its sittings throughout the Province during the year 1923.

County or District.	Bills.		Nolle prosequi.	Indictments quashed.	Traversed to the Sessions.	Number of persons pleading guilty.	No. of persons tried.		Verdicts after trial				Number of days of sittings.
	True.	No.					With a Jury.	Without a Jury.	Guilty.	Not Guilty.	Disagreed.	Reserved.	
Algoma	4	....	....	....	....	....	4	....	1	2	1	....	8
Brant	....	....	....	....	....	....	....	....	....	....	....	....	....
Bruce	2	....	....	....	....	....	2	....	....	1	....	....	3
Carelton	3	....	....	....	....	....	3	....	2	....	1	....	4
Cochrane	1	2	....	....	....	1	1	....	1	....	....	....	1
Dufferin	....	....	1	....	....	....	....	....	....	....	....	....	....
Elgin	4	....	....	....	....	2	2	2	2	2	....	....	3
Essex	12	1	1	....	1	3	6	....	6	1	1	....	24
Frontenac	....	....	....	....	....	....	....	....	....	....	....	....	....
Grey	....	....	....	....	....	....	....	....	....	....	....	....	....
Haldimand	4	....	....	....	....	5	2	....	1	1	....	....	5
Halton	3	2	....	....	....	....	3	....	3	....	....	....	4
Hastings	1	....	....	....	....	....	1	....	1	....	....	....	4
Huron	4	....	....	....	....	4	....	4	4	....	....	....	2
Kenora	5	1	....	....	....	1	5	....	3	3	....	....	9
Kent	4	....	....	....	....	....	4	....	1	3	....	....	7
Lambton	2	....	....	....	....	1	1	....	....	1	....	....	8
Lanark	....	....	....	....	....	....	....	....	....	....	....	....	....
Leeds and Grenville	1	1	....	....	....	....	2	....	1	1	....	....	2
Lennox and Addington	....	....	....	....	....	....	....	....	....	....	....	....	....
Lincoln	....	....	....	....	....	....	....	....	....	....	....	....	....
Manitoulin	....	....	....	....	....	....	....	....	....	....	....	....	....
Middlesex	4	....	....	....	1	2	3	....	1	....	2	....	6
Muskoka	1	....	....	....	....	....	2	....	1	1	....	1	3
Nipissing	1	....	....	....	....	....	1	....	....	....	....	....	2
Norfolk	....	....	....	....	....	....	....	....	....	....	....	....	....
Northumberland and Durham	....	....	....	....	....	....	....	....	....	....	....	....	8
Ontario	5	....	1	....	....	1	3	....	3	1	1	....	2
Oxford	....	....	....	....	....	....	....	....	....	....	....	....	....
Parry Sound	4	....	....	....	2	....	2	....	1	....	1	....	6
Peel	1	....	....	....	1	....	1	....	....	1	....	....	2
Perth	....	....	....	....	....	....	....	....	....	....	....	....	....
Peterborough	1	....	....	....	....	....	1	....	1	....	....	....	2
Prescott and Russell	....	....	....	....	....	....	....	....	....	....	....	....	....
Prince Edward	....	....	....	....	....	....	....	....	....	....	....	....	....
Rainy River	....	....	....	....	....	....	....	....	....	....	....	....	....
Renfrew	1	....	....	....	....	....	1	....	....	1	....	....	2
Simcoe	1	1	....	....	....	....	....	....	....	....	....	....	1
Stormont, Dundas & Gleng'ry	....	....	....	....	....	....	....	....	....	....	....	....	....
Sudbury	2	1	....	....	....	....	2	....	....	2	....	....	4
Temiskaming	2	....	....	....	....	2	....	....	....	....	....	....	1
Thunder Bay	1	1	....	....	....	....	1	....	1	....	....	....	1
Victoria	....	....	....	....	....	....	....	....	....	....	....	....	....
Waterloo	5	....	....	....	....	....	5	....	2	3	3	....	3
Welland	4	....	....	....	....	1	4	....	2	2	....	....	9
Wellington	....	....	....	....	....	....	....	....	....	....	....	....	....
Wentworth	4	....	....	....	....	....	4	....	2	1	1	....	6
York	39	....	1	....	1	2	30	....	12	11	6	1	88
Totals	126	10	4	....	6	25	96	6	52	39	17	2	227

SCHEDULE "E"

Business of the Courts of General Session of the Peace and of the District and County Court Judge's Criminal Courts of the Province for the year 1923.

County or District.	Bills in Sessions. 12		Cases C.C.J.C.C.	Number of Persons Pleading Guilty.		Number of Persons Tried.		Verdicts after Trial.					Persons Accused.				Days of Sittings.	
						With Jury.	Without Jury.	Guilty.		Not Guilty.			Sessions.		C.C.J.C.C.			
	True.	No.		Sessions.	C.C.J.C.C.	Sessions.	C.C.J.C.C.	Sessions	C.C.J.C.C.	Sessions.	C.C.J.C.C	Disagreed.	Male.	Female	Male.	Female.	Sessions.	C.C.J.C.C.
Algoma	8			1	8	3	30	2	17	1	5		7	1	30		6	30
Brant	2					2	4		3	2	1		2		4		2	2
Bruce	9	1	3			6	3		2	6	1		9		3		12	10
Carleton	2		11		3	2	8	1	4	1	4		2		11		6	31
Cochrane			6				6		3		3				6		1	6
Dufferin	3		2	1		2	1	2	1	1	1		3		1		4	2
Elgin	4		13		1	4	13	1	3	3	10	1	4		13		5	16
Essex	10	1	8	2	1	7	7	3	3	4	4		10	1	8		9	10
Frontenac	7	2	14	1	8	4	14	4	1	2	3		5	2	8	3	8	14
Grey			3		1		2		1		2				3		2	4
Haldimand			4				4		2		2				4		2	10
Halton	2	1	12		4	2	8		3	2	5		3		11	1	4	8
Hastings			8		7		8		6		2				8	1		8
Huron	1		8		4	1	8	6	2		2		1		8		4	9
Kenora			1				1		1						1		3	1
Kent	12	1	33	2	10	10	33	4	21	6	12		12		26	7	8	36
Lambton	9	1	12		1	14	11	4	8	10	4	1	13	1	9	3	14	8
Lanark			6		3				3		3				6			8
Leeds and Grenville	3		28		26	3	29	1	3	2	7		3		38	1	6	31

Lennox and Addington			1				1				1				1			2	1
Lincoln	1	1	3			1	3		3	1			1		3		2	3
Manitoulin																			
Middlesex	12		7	1	1	11	7	3	3	7	4		12		7		8	11
Muskoka			2		1		1		1						1	1	2	2
Nipissing	2		17		2	1	15		9	1	6		2		16	1	3	20
Norfolk	2		3			2	5			2	3		2		5		5	3
Northumberland and Durham			31		7		26		16		12				26			28
Ontario	3		3		2	3			2	3	1		2		2	1	3	3
Oxford	2		2	1		1	2	2	1		1		2		2		4	2
Parry Sound	2		5		3	2	5		4	2	1		2		4	1	6	5
Peel	2		1		3	2				2			2		3		2	1
Perth		2	11		2		11		5		4	4	2		11		3	18
Peterborough	1		4			1	4		4			1	1		4		2	5
Prescott and Russell			5				3		3						3		2	4
Prince Edward			1				2				2				2			1
Rainy River	4	2	2	1	1	4	1	2	1	2	1	3	5	1	2		5	2
Renfrew																			
Simcoe	5	2	8			4	5	1	3	1	2		7		8		9	14
Stormont, Dundas and Glengarry	1	1	3		3	1				1			1		3		1	3
Sudbury	2					2	11	1	8	1	3		2		11		12	11
Temiskaming	13		9	1	6	5	8	3	7	1	2	2	6		9		4	6
Thunder Bay	2		36	1	10	2	21	1	18		8	8	2		20	1	3	28
Victoria			5		4		5		4		1	1			4	1	2	5
Waterloo			8		4		4		2		2				8			8
Welland	11		11	2	2	5	11	2	6	5	5		9		11		9	8
Wellington			7		3		7		5		2	2			7			7
Wentworth	6	2	165		53	3	165	1	110	2	55		6		153	12	10	82
York	134	9	114	30	33	126	107	57	40	44	43	6	192	14	143	10	208	145
Totals	227	26	646	44	217	238	518	100	349	115	230	34	322	24	567	34	405	564

SCHEDULE

MAGISTRATE'S

(To include every case whether

Made by me.....

District or Count....of.....

No. of Information.	Prosecutor (If Provincial Officer write "P.O." after name).	Defendant.	Nature of Charge and where Committed.	Date of Hearing	Penalty.	When Paid to Magistrate, Date.

"F"

THIS FORM MUST BE SIGNED BY THE OFFICIATING MAGISTRATE

MONTHLY RETURN

conviction made or not.)

.....Police Magistrate

.....for the month ending.....19....

FINES To Whom Paid by Magistrate and Amount Paid. (Do not include fees in these amounts.								If Not Paid Reason Why.	Fees. (Do not include fines)								Judgment and Remarks.
Provincial Treasurer.		Municipality.		License Inspector.		Federal Government.			Magistrate.		Constables.		Witnesses.		Payable to Provincial Treasurer.		
$	c.	$	c.	$	c.	$	c.		$	c.	$	c.	$	c.	$	c.	

SCHEDULE "G"

Criminal Appeal Rules, 12th Oct., 1923.

Form of Order Admitting to Bail Pending Determination of Appeal

IN THE SUPREME COURT OF ONTARIO

The Honourable ..... the .....

In Chambers day of ..... 19...

In the matter of the appeal of .....
(Name of appellant.)

convicted at .....

by ..... on the ..... day

of ..... 19.... of .....
(State the offence.)

.....

and now a prisoner at .....
(State place.)

Upon the application of the above-named appellant upon hearing Counsel for the appellant and for the Attorney-General, and upon hearing read,

It is ordered that upon the said appellant entering into a recognizance in the sum of ..... dollars and ..... sufficient sureties, also entering into recognizances:

One surety in the sum of ..... dollars

One surety in the sum of ..... dollars

One surety in the sum of ..... dollars

to the satisfaction of the Attorney-General or of the Crown Attorney in and for the ..... the said appellant be admitted to bail pending the hearing and determination of his appeal.

(NOTE: The appellant is not to be released from custody until his recognizances have been filed with the Registrar of the Court of Appeal, Toronto, and a direction of release shall have been sent to the warden, superintendent or gaoler in whose custody he now is.)

(*Form of Notice of Application for Leave to Appeal*)

IN THE SUPREME COURT OF ONTARIO

In the matter of.....
(Name of appellant.)

convicted at.....
(State before whom, and at what place conviction had.)

of.....
(State the offence of which convicted.)

on the.....day of.....
(State the date of conviction.)

and now a prisoner at.....
(State place. If on bail state this fact.)

I hereby give you notice that I desire to apply for leave to appeal to the Court of Appeal against my conviction (*or against my sentence*) on the grounds following:—(*Set out grounds of appeal fully*).

I desire to present my case and argument.....

.....
(Fill in either "in writing," or "by oral argument", as the case may be.)

If a new trial is directed I.....
("desire" or "do not desire" as the case may be.)
that such new trial be before a jury.

My address for service is.....
(Fill in carefully as this is important.)

Dated this.....day of.....19....

.....
(Signature of the appellant or of his solicitor or counsel.)

Recognizance of Sureties when Apellant Admitted to Bail Pending the Hearing and Disposition of the Appeal

BE IT REMEMBERED that on this.....day of.....

.....
(Name of surety.)

.....personally came before me, the undersigned, one of His Majesty's Justices of the Peace in and for the.....

.....and acknowledged to owe to
("County of" or "District of" as the case may be.)

our Lord the King the sum of.....
dollars to be made and levied of his goods and chattels, lands and tenements to the use of our Lord the King, his heirs and successors, if.....
(Name of Appellant.)

the appellant now in custody in His Majesty's prison at.....
fail in the condition hereunder written.

Taken and acknowledged before me, the undersigned, the day and year first above mentioned.

Justice of the Peace.

CONDITION: Whereas the above-named appellant having been convicted is now in lawful custody, and has appealed to the Court of Appeal, and has been granted bail on his entering into a recognizance in the sum of.....

.....dollars

together with.....dollars
(Here state number of sureties.)

One surety in the sum of.....dollars

One surety in the sum of.....dollars

One surety in the sum of.....dollars

now the condition of this recognizance is such that if the said appellant shall personally appear and surrender in accordance with the judgment of the said Court, and abide by such judgment, and in the meantime shall not depart out of this Province then this recognizance to be void, otherwise it shall stand in full force and effect.

(Signature and address of surety)

.....

.....

.....

Recognizance of Sureties to Be Entered into when the Appellant Is Required to Surrender before the Hearing of the Appeal

BE IT REMEMBERED that on this.....day of.....

.....personally came before me, the undersigned,
(Name of surety.)

one of His Majesty's Justices of the Peace in and for the.....
("County of" or "District of" as the case may be.)

and acknowledged to owe to our Lord the King the sum of.....

dollars to be made and levied of his goods and chattels, lands and tenements to the use of our Lord the King, his heirs and successors, if.....
(Name of appellant.)

the appellant now in custody in His Majesty's prison at.....

fail in the condition hereunder written.

Taken and acknowledged before me, the undersigned, the day and year first above mentioned.

Justice of the Peace.

CONDITION: Whereas the above-named appellant having been convicted is now in lawful custody, and has appealed to the Court of Appeal, and has been granted bail on his entering into a recognizance in the sum of.....

dollars together with.....sureties:
(Here state number of sureties.)

One surety in the sum of.....dollars

One surety in the sum of.....dollars

One surety in the sum of.....dollars

now the condition of the above-written recognizance is such that if the said appellant shall personally appear and surrender into custody at least one clear day before the day which shall be fixed for the hearing of the appeal to abide by the judgment of the Court, and shall not in the meantime depart out of this Province then this recognizance to be void, otherwise it shall stand in full force and effect.

(Signature and address of surety)

.....

.....

.....

Form of Order Admitting to Bail When Surrender Required

IN THE SUPREME COURT OF ONTARIO

The Honourable / In Chambers ..... the ..... day of ..... 19...

In the matter of the appeal of .....
(Name of appellant.)
convicted at .....
by ..... on the ..... day
of ..... 19.... of .....
(State the offence.)
.....
and now a prisoner at .....
(State place.)

Upon the application of the above-named appellant upon hearing Counsel for the appellant, and for the Attorney-General, upon hearing read,

It is ordered that upon the said appellant entering upon a recognizance in the sum of ..... dollars and .....
..... sufficient sureties also entering into recognizances:

One surety in the sum of ..... dollars
One surety in the sum of ..... dollars
One surety in the sum of ..... dollars
to the satisfaction of the Attorney-General or of the Crown Attorney in and for
..... the said
appellant be admitted to bail upon the terms that he surrender into custody before his appeal shall be heard, in accordance with the provisions of the Rules in that behalf.

(NOTE: **The appellant is not to be released from custody until his recognizances have been filed with the Registrar of the Court of Appeal at Toronto, and a direction of release shall have been sent to the warden, superintendent or gaoler in whose custody he now is.**)

Criminal Appeal Rules, 12th Oct., 1923

(Form of Notice of Appeal)

IN THE SUPREME COURT OF ONTARIO

In the matter of.....
(Name of appellant.)

convicted at.....
State before whom, and at what place conviction had.)

of.....
(State the offence of which convicted.)

on the.....day of.....
(State the date of conviction.)

and now a prisoner at.....
(State place. If on bail state this fact.)

I hereby give you notice that I desire to appeal to the Court of Appeal against my conviction *(or against my sentence)* on the grounds following:— *(Set out grounds of appeal fully)*.

I desire to present my case and argument.....,

.....
(Fill in either "in writing," or "by oral argument," as the case may be.)

If a new trial is directed I.....
("desire" or "do not desire" as the case may be.)
that such new trial be before a jury.

My address for service is.....
(Fill in carefully as this is important.)

Dated this.....day of.....19....

.....
(Signature of the appellant or of his solicitor or counsel.)

Criminal Appeal Rules, 12th Oct., 1923

Form of Recognizance to Be Entered into by the Appellant when He Is Required to Surrender before the Hearing of the Appeal

BE IT REMEMBERED that whereas.....
(Name of appellant.)
was convicted of.....
(State offence.)
on the.....day of.....
and now is in lawful custody in His Majesty's prison at.....
.....and has appealed, and has applied for bail pending the determination of his appeal, and an order has been made granting him bail upon his entering into his own recognizance in the sum of.....dollars with .....sureties in the sum or sums following, namely:

One surety in the sum of.....dollars
One surety in the sum of.....dollars
One surety in the sum of.....dollars

the said appellant personally comes before me, the undersigned, one of His Majesty's Justices of the Peace in and for the.....
("County of" or "District of" as the case may be.)
.....and acknowledges himself to owe to our Lord the King the sum of.....dollars aforesaid to be made and levied of his goods and chattels, lands and tenements to the use of our Lord the King, his heirs and successors, if he, the said appellant, shall fail in the condition hereunder written.

.....day of.....
at.....
before me,
Justice of the Peace

CONDITION: The condition of the above-written recognizance is such that if he, the said appellant, shall personally appear and surrender into custody at least one clear day before the date which shall be fixed for the hearing of the appeal to abide by the judgment of the Court, and shall not in the meantime depart out of this Province then this recognizance to be void, otherwise it shall stand in full force and effect. (*This shall be signed by the Appellant, and he shall, after his signature, give an address to which any notices are to be sent in connection with his appeal.*)

Signature.....
Address.....
.....

The Appellant shall sign the following memorandum:

When released on bail my residence to which any notice in connection with my appeal is to be addressed will be.....:
.....I undertake to surrender myself into custody at least one clear day before the day which is to be fixed for the hearing of my appeal of which notice may be sent by the Registrar to me at the address given above.

(Signature).....

Form of Recognizance to Be Entered into by Appellant when Admitted to Bail Pending the Hearing and Disposition of His Appeal

BE IT REMEMBERED that whereas.....
(Name of appellant.)
was convicted of.....on the.....day of
(State offence.)
.....and was thereupon sentenced to.....

.....

and now is in lawful custody in His Majesty's prison at.....
and has appealed, and has applied for bail pending the determination of his appeal, and an order has been made admitting him to bail upon his entering into his own recognizance in the sum of.....dollars with.....sureties in the sum or sums following, namely:

One surety in the sum of.....dollars

One surety in the sum of.....dollars

One surety in the sum of.....dollars

the said appellant personally cometh before me, the undersigned, one of His Majesty's Justices of the Peace in and for the.....

.....and
("County of" or "District of" as the case may be.)
acknowledges himself to owe to our Lord the King the sum of.....

.....dollars aforesaid to be made and levied of his goods and chattels, lands and tenements to the use of our Lord the King, his heirs and successors, if he, the said appellant, shall fail in the condition hereunder written.

Taken and acknowledged this
.....day of.....
at.....
.....before me
Justice of the Peace.

Condition: The condition of the above-written recognizance is such that, if he the said appellant shall personally appear and surrender himself in accordance with the judgment of the said Court, and abide by such judgment, and in the meantime shall not depart out of this Province, then his recognizance to be void, otherwise it shall stand in full force and effect. (*This shall be signed by the appellant, and he shall after his signature give an address to which any notices are to be sent in connection with his appeal.*—)

Signature.....

Address.....

Criminal Appeal Rules, 12th Oct., 1923

Form of Certificate by Attorney-General or Crown Attorney as to Sufficiency of Bail

IN THE SUPREME COURT OF ONTARIO

In the matter of the appeal of.....

convicted at.....

by.....

on the.....day of.....19...

of.....

.....

and now a prisoner at.....

I hereby certify that the attached recognizances of the appellant and of his sureties have been approved by me, and I certify to their sufficiency.

Dated at.....this.....day of.....19...

(Attorney-General, or Crown Attorney.)

ATTACH THIS CERTIFICATE TO THE RECOGNIZANCES.

Form of Direction for Release when Bail Granted Pending Appeal

IN THE SUPREME COURT OF ONTARIO

In the matter of the appeal of.....
(Name of appellant.)

convicted at.....

by.....on the.....day

of.....19....of.....
(State the offence.)

.....

and now a prisoner at.....
(State place.)

An order having been made admitting the appellant to bail pending the hearing and determination of his appeal upon his entering into a recognizance in the sum of.....dollars

and upon.....sufficient sureties also entering into recognizance:

One surety in the sum of.....dollars

One surety in the sum of.....dollars

One surety in the sum of.....dollars

and due recognizances having now been filed with me approved by the Crown Attorney (or Attorney-General.)

Pursuant to the provisions of the Rules in that behalf I now notify you that the appellant, having been given bail as aforesaid, has the right to be released from custody (unless he is detained for some other cause) pending the determination of his appeal.

Dated at Toronto, this.....day of.....19...

Registrar of the Court of Appeal.

To the warden, superintendent or

gaoler at.....

.....

Criminal Appeal Rules, 12th Oct., 1923

Form of Direction for Release when Bail Granted Requiring Surrender

IN THE SUPREME COURT OF ONTARIO

In the matter of the appeal of.....
(Name of appellant.)

convicted at.....

by.....on the.....day

.....19....of.....
(State the offence.)

.....

and now a prisoner at.....
(State place.)

An order having been made admitting the appellant to bail upon the terms that he surrender into custody before his appeal shall be heard in accordance with the provisions of the Rules in that behalf upon his entering into a recognizance in the sum of.....dollars and upon.....sufficient sureties also entering into recognizance:

One surety in the sum of.....dollars

One surety in the sum of.....dollars

One surety in the sum of.....dollars

and due recognizances having now been filed with me approved by the Crown Attorney (or Attorney-General).

Pursuant to the provisions of the Rules in that behalf, I now notify you that the appellant, having given bail as aforesaid, has the right to be released from custody (unless he is detained for some other cause). The appellant is to surrender into custody before his appeal is heard in accordance with the Rules in that behalf and the provisions of the Order admitting him to bail.

Dated at Toronto.....

Registrar of the Court of Appeal.

To the warden, superintendent or

gaoler at.....

.....

Form of Notice of Application for Extension of Time.

In the matter of.....
(Name of Appellant.)

convicted at.....
(State where conviction was made.)

before.....
(State Court, Judge or Police Magistrate who convicted.)

of.....

.....
(State the offence of which convicted.)

on the.....day of.....
(State date of conviction.)

and sentenced on the.....day of.....
(State date of sentence.)

and now a prisoner at.....
(State place. If on bail, so state.)

I hereby give you notice that I desire to apply to the Court of Appeal for an extension of time within which I may give notice of appeal (*or notice of application for leave to appeal*) on the grounds following: (*Set out clearly the reasons for delay in giving notice and the grounds on which you wish the Court should extend the time.*)

.....

.....

.....

.....

My address for service is.....
(Fill in carefully, important.)

Dated at.....this.....day of.....19....

.....
Appellant.
(Signature of Appellant or of his solicitor or counsel.)

NOTE.—*This notice, together with the notice of appeal or notice of application for leave to appeal, should be sent to the Attorney-General, Crown Attorney and Registrar of the Court of Appeal.*

INSTRUCTIONS

The new remedy by way of appeal, provided by the 1923 Amendment to the Criminal Code, is available to every person who has been convicted of an indictable offence under the Code, whether tried with a jury at the Assizes or General Sessions of the Peace or upon consent by speedy trial before the County Court Judges' Criminal Court, or upon consent by summary trial before a Police Magistrate. (S. 1012 (c).)

Grounds of Appeal

The prisoner is entitled to an appeal without leave of any court upon any ground which involves a question of law only, such as the improper admission or exclusion of evidence, misdirection of the jury on a question of law, etc. (S. 1013 (1) (a).)

If the ground upon which the accused desires to appeal involves:

(1) A question of fact alone, or

(2) A question of mixed law and fact,

he must either obtain

(a) leave of the Court of Appeal, or

(b) a certificate of the trial court that the case is a fit one to appeal. (S. 1013 (1) (b).)

If the prisoner wishes to appeal on any other ground which involves questions neither of law nor fact, leave must be obtained from the Court of Appeal (S. 1013 (1) (c).), but if he desires to appeal against sentence only, he may do so unless it is one fixed by law, but he must first obtain leave from a Judge of the Court of Appeal. (S. 1013 (2).)

Notice Required

The prisoner, if he desires to appeal upon any of the grounds available to him, must fill in four of the Forms of Notice of Appeal or Application for Leave to Appeal appended to the Rules (Rule 4), one of which should be sent by registered mail as directed in Rule 5, to the Crown Attorney of the City, County or District where the conviction was made, another to the Attorney-General in Toronto and a third to the Registrar of the Court of Appeal, and the fourth may be retained by the accused. (Rules 2 and 7.) The notice must be sent as required by Rule 5, within thirty days from the date of the sentence if the appeal is against sentence only, and in other cases from the date of the conviction. (S. 1018, Rules 2, 3 and 4.) The copy sent the registrar must be accompanied by proof of service of the notice of motion and filed with him within seven days after such service. (Rule 7.)

Extension of Time

If the prisoner has not been sentenced to death, and the thirty days for giving notice have or have nearly expired without his having appealed against his conviction or applied for leave to appeal, he may still do so after having applied to the Court of Appeal or a Judge of that Court for an extension of time, if it is granted. (S. 1018 (2), Rule 14.) The notice of application for extension of time should specify the reasons for the application. A copy should be sent to the Attorney-General. (Rule 14.) The Crown Attorney and Registrar of the Court of Appeal should also receive copies.

Application for Bail

Bail can no longer be granted by the trial Judge in these cases, nor by anyone except the Chief Justice, acting Chief Justice or some member of the Court of Appeal designated by him. (S. 1019 (1).) Until the notice of appeal or application for leave to appeal has been given by the prisoner in the manner and to the persons directed by Rules 2-5, he cannot be considered an appellant so as to be entitled to bail. When he has given the necessary notice he may then make application for bail through his counsel or solicitor in the usual manner. The notice of application for bail must set out the amount of bail the applicant is prepared to give and must be served upon the Attorney-General and the Crown Attorney, and a copy sent to the Registrar. (Rule 16.) See also Special Bail Rules 1-12.

Presence at Hearing

The prisoner is entitled, if in custody, to be present at the hearing of his appeal, except where a question of law alone is involved. But even in that case, and on proceedings preliminary or incidental to the appeal, he may be present if the Court of Appeal or a Judge of that Court gives him leave. (S. 1021A (3).) In all proceedings, therefore, the prisoner should state on his notices whether or not he desires to be present at the hearing of all applications, and if not all, which applications incidental to and including the appeal itself. If it is a case where leave is necessary, application for leave to be present may be made in the usual way by his counsel or solicitor.

Legal Assistance

The Court of Appeal or any Judge of that Court may at any time assign a solicitor and counsel or counsel only to the appellant, if the Court or Judge is satisfied that he should have legal aid and is without means to enable him to secure it. Such assistance may be given in respect of any appeal or proceeding preliminary or incidental to it, such as an application for extension of time, for leave to appeal or to be present at a hearing or for bail. (S. 1021A (1).) If no such application be made the Court or a Judge thereof may nevertheless exercise the power to assign the prisoner such legal assistance as may seem necessary. (S. 1021A (2).) The prisoner should, however, if he desires legal aid, state his wishes in that regard in whatever application he may make, whether for leave in any case, or for extension of time, and in his notice of appeal also giving his position in life, wages, salary and any other facts which he thinks are reasons for the assignation to him of legal assistance.

Argument in Writing

The appellant may make his argument in writing (S. 1018 (1)) instead of presenting it orally, so if he desires to present a written argument he should so state his intention in his notice of appeal or notice of application for leave to appeal. A copy of the written argument must be left with the Registrar when the appeal is set down for hearing, or within seven days thereafter. (Rule 8.) A copy should also be sent to the Attorney-General.

Sentences of Death or Whipping

In cases where the conviction involves a sentence of death or whipping, the sentence must not be executed until

A. Forty days after the date of the sentence, so as to give the prisoner an opportunity to appeal. As no extension of the time will be granted in the case

of a death sentence (S. 1018 (2)) the thirty-day period in such a case plus seven days for filing with Registrar (Rule 7) and three days for his certificate, is absolute, but in a whipping case an extension of time for appeal may possibly be granted, so it will be advisable not to execute such sentence until forty days after it has been imposed plus ten days as above for receipt of Registrar's Certificate. (S. 1018 (4).) (S. 1018 (3) (a), Rule 7.)

B. Or if notice of appeal or of application for leave to appeal is given, such sentence must not be executed until after the appeal is finished, or if the application for leave is not granted, until it is finally refused. (S. 1018 (3) (b).)

EXECUTION OF SENTENCE OF DEATH OR WHIPPING shall be suspended on the production of a certificate.

(a) from the Registrar that notice of appeal or of application for leave to appeal has been properly given (Rule 7) or

(b) from the Minister of Justice that he has directed a new trial. (S. 1018 (4).)

In all other cases the sentence shall not be suspended by reason of any steps having been taken in regard to an appeal, unless the Court of Appeal or a Judge of that Court expressly so directs. (S. 1018 (4).)

POWERS OF COURT RE APPEAL

On the hearing of an APPEAL AGAINST A CONVICTION the Court

A. May allow the appeal because
   (a) the verdict of the jury was
      (1) unreasonable, or
      (2) not supported by the evidence.
   (b) The trial Court wrongly decided a question of law.
   (c) There was a miscarriage of justice in any way. (S. 1014 (1).)

B. Shall dismiss the appeal
   (a) In all other cases, or if
   (b) No substantial wrong or miscarriage of justice actually resulted from the verdict of the jury or wrong decision of the trial Judge. (S. 1014 (1) (d), (2).)

C. If the appeal is allowed, may
   (a) Quash the conviction and direct acquittal of the prisoner, or
   (b) Direct a new trial,
   and either case make any other order which is, in justice, required. (S. 1014 (3).)

On the hearing of an APPEAL AGAINST SENTENCE the Court may, within the limits of the punishment prescribed by law for the offence of which the prisoner has been convicted.

A. Refuse to alter the sentence;

B. Diminish or increase it;

C. Modify the punishment otherwise;

D. And shall dismiss the appeal in other cases. (S. 1015.)

See also Section 1016 as to other powers of Court.

SCHEDULE "H"

Official Receivers Under the Bankruptcy Act.

K. Munro, Port Arthur.

J. D. Shipley, Sudbury.

T. J. Rutherford, Owen Sound.

John Mackay, Barrie.

Edmund Weld, London.

Henry Clay, Sandwich.

H. C. Gwyn, Hamilton.

E. J. Beaumont, Kitchener.

Charles Garrow, Osgoode Hall, Toronto.

G. J. Sherry, Peterborough.

T. M. Asselstine, Kingston.

Horace Pratt, Ottawa.

T. J. Bourke, North Bay.

SCHEDULE "I"

Local Masters

All Local Masters, except those whose fees had been commuted, used to be allowed to retain to their own use the fees of office, but since the coming into force of the *County Judges' Act, 1919*, only those who are not Senior Judges, and who are not referred to in subsections 1 and 2 of section 5 of that Act, may take fees. The others must collect the fees in law stamps and affix them to the papers; and if this is not done the proceedings are void and there is a penalty for the omission.

Stamps must be collected as and when each proceeding in respect of which they are payable is taken, that is before each day's adjournment of the reference.

They should be attached to the particular paper in respect of which they are payable, for example: $1.50 for "Settling," plus 20 cents per folio for the "Drafting," plus 10 cents for "Filing" are affixed to the Draft report when settled, and which is retained by the Master and filed. The $2.00 for "Fee on Report," plus 10 cents per folio for "Engrossing," should be affixed to the Engrossed Report. It is delivered to the parties.

Stamps that are payable for oaths, time spent on the reference, etc., etc., and which are not in respect of any particular paper, may be attached to "a stamp voucher," or to the "Order for Reference".

Where appointments are given by warrant the stamp is affixed to the warrant, where given verbally, the stamp may be attached to the Order of Reference or to a stamp voucher.

The following fees are payable on proceedings in the Master's office:

Appointments—	
Each	$0.50
References—	
For each hour or part of an hour attending. This will include applications for enlargements	1.50
Each oath	.20
(No charge for marking exhibits.)	
Reports—	
Drawing, per folio	.20
Engrossing, per folio	.10
Settling, per hour or part of an hour	1.50
Fee on (for first report only)	2.00
Orders—	
Each	1.00
Certificates—	
Each	.50
If over three folios, for every additional folio	.20
Filings—	
On each	.10
Searches—	
Where action less than two years old	.10
Where more than two years old	.30
Copies—	
Making and certifying same per folio	.10
Return—	
Making up and forwarding papers	.50

Local Masters may take examinations in the Supreme Court as Special Examiners provided they were appointed prior to September 15th, 1913, on which date a commission was directed by the Supreme Court Judges to be prepared and issued whereby all Local Masters then holding office were appointed Special Examiners.

In the case of those Masters appointed since that date they may not act as Special Examiners until a commission in their favour has issued.

SCHEDULE J.—Table showing the number of actions tried or otherwise disposed of by the Judges of the High Court Division of the Supreme Court of Ontario, and the disposition thereof during the year ending Dec. 31st, 1923.

Trial Judges.

Actions tried or otherwise disposed of by the Judges of the High Court Division of the Supreme Court of Ontario.

County or District.	With a Jury	Without a Jury	Total
Algoma	3		3
Brant	6	9	15
Bruce	1	4	5
Carleton	4	45	49
Cochrane	1	4	5
Dufferin		2	2
Elgin	2	4	6
Essex	6	58	64
Frontenac	3	6	9
Grey	4	6	10
Haldimand		1	1
Halton		1	1
Hastings	6	10	16
Huron	2	5	7
Kenora			
Kent	1	7	8
Lambton	3	17	20
Lanark	1	4	5
Leeds and Grenville	2	13	15
Lennox and Addington		4	4
Lincoln		10	10
Manitoulin			
Middlesex	8	27	35
Muskoka			
Nipissing		3	3
Norfolk	2		2
Northumberland and Durham	2	11	13
Ontario	5	4	9
Oxford	1	3	4
Parry Sound		4	4
Peel	3	3	6
Perth	4	14	18
Peterborough		7	7
Prescott and Russell			
Prince Edward		1	1
Rainy River		9	9
Renfrew		4	4
Simcoe	4	6	10
Stormont, Dundas and Glengarry	2	15	17
Sudbury	1	4	5
Temiskaming	1	6	7
Thunder Bay	2	5	7
Victoria		5	5
Waterloo		11	11
Welland	3	12	15
Wellington	3	2	5
Wentworth	18	45	63
*York			
Totals	102	311	413

*See report for Osgoode Hall.

SCHEDULE "K"

Officers Appointed During 1923

Judges

Reverend Gesner Quintin Warner, of the City of London, to be Judge of the Juvenile Court in and for the County of Middlesex, including the City of London.—*Gazette, April 21st, 1923.*

His Honour Judge Valin, District Judge of the provisional Judicial District of Nipissing, to be Judge of the Juvenile Court in and for the provisional Judicial District of Nipissing, from the date when *The Juvenile Delinquents Act, 1908* (Dominion), is proclaimed for the said provisional Judicial District of Nipissing.—*Gazette, April 21st, 1923.*

George Frederick Jelfs, of the City of Hamilton, to be Judge of the Juvenile Court in and for the said City of Hamilton.—*Gazette, April 21st, 1923.*

His Honour J. G. Gauld, Junior Judge of the County Court of the County of Wentworth, to be Surrogate Judge in and for the said County of Wentworth, in the room and stead of His Honour Judge Snider, retired.—*Gazette, June 9th, 1923.*

His Honour Martin J. Kenny, Judge of the District Court of the District of Thunder Bay, to be Surrogate Judge in and for the said District of Thunder Bay.—*Gazette, September 15th, 1923.*

Dr. Michael Steele, of the City of Stratford, to be Judge of the Juvenile Court for the County of Perth, including the City of Stratford and the Town of St. Marys, in the room and stead of James Torrance, deceased.—*Gazette, October 6th, 1923.*

Local Registrars

Adrian I. Macdonnell, of the Town of Cornwall, Esquire, Barrister-at-Law, to be Local Registrar of the Supreme Court of Ontario, County Court Clerk and Surrogate Registrar in and for the United Counties of Stormont, Dundas and Glengarry, in the room and stead of J. A. McDougald, deceased. —*Gazette, February 3rd, 1923.*

Thomas John Rutherford, of Owen Sound, to be Local Registrar of the Supreme Court of Ontario, Surrogate Registrar and County Court Clerk in and for the County of Grey, in the room and stead of W. A. Bishop, deceased. —*Gazette, March 10th, 1923*

Edwin J. Lovelace, of St. Catharines, to be Local Registrar of the Supreme Court of Ontario, County Court Clerk and Surrogate Registrar in and for the County of Lincoln.—*Gazette, June 9th, 1923.*

John A. Kerr, of the City of Belleville, to be Deputy Clerk of the Crown and Pleas, County Court Clerk and Surrogate Registrar in and for the County of Hastings, in the room and stead of John Williams deceased.—*Gazette, October 13th, 1923.*

Police Magistrates

Major-General Victor A. S. Williams, Commissioner of Police for Ontario, to be a Police Magistrate with jurisdiction covering the whole Province of Ontario.—*Gazette, January 6th, 1923.*

His Honour Judge Wills, Junior Judge of the County Court of the County of Hastings, to be Police Magistrate in and for the said County of Hastings, pro tempore.—*Gazette, January 13th, 1923.*

W. A. Smith, of Kingsville, Esquire, Barrister-at-Law, to be Police Magistrate in and for the County of Essex.—*Gazette, January 13th, 1923.*

Seigfried Atkinson, Police Magistrate at Haileybury, to be Police Magistrate in and for the provisional Judicial District of Temiskaming, and the provisional Judicial District of Cochrane.—*Gazette, March 3rd, 1923.*

Frederick William Gladman, of London, Ontario, Esquire, Barrister-at-Law, to be Deputy Police Magistrate in and for the City of London, pro tempore, and to be a Police Magistrate in and for the County of Middlesex, pro tempore.—*Gazette, June 9th, 1923.*

George R. Ray, of Moose Factory, to be a Police Magistrate in and for the District of Cochrane.—*Gazette, July 7th, 1923.*

Alexander Fraser, now Police Magistrate in and for the City of Niagara Falls and the Township of Stamford, in the County of Welland, to be Police Magistrate for the Village of Chippawa and the Township of Willoughby in the County of Welland.—*Gazette, October 6th, 1923.*

William T. Malkin, of Bridgeburg, to be Police Magistrate for the Town of Bridgeburg and the Village of Fort Erie.—*Gazette, October 6th, 1923.*

J. J. O'Connor, of Port Arthur, to be Police Magistrate in and for the Districts of Thunder Bay, Kenora and Algoma, exclusive of the cities of Port Arthur, Fort William, Sault Ste. Marie, and the Town of Kenora.—*Gazette, October 6th, 1923.*

Stephen Alfred Jones, of the City of Brantford, Esquire, Barrister-at-Law, to be Police Magistrate in and for the City of Brantford, in the room and stead of John R. Blake, appointed pro tempore.—*Gazette, October 13th, 1923.*

Local Masters

Oliver Aylmer Langley, Police Magistrate in and for the City of Peterborough, to be Local Master of the Supreme Court of Ontario in and for the County of Peterborough.—*Gazette, March 17th, 1923.*

His Honour Judge Hall, Junior Judge of the District of Algoma, to be Local Master of the Supreme Court of Ontario in and for the District of Algoma. —*Gazette, March 17th, 1923.*

His Honour John McKay, District Judge for the District of Thunder Bay, to be Local Master of the Supreme Court of Ontario in and for the said District of Thunder Bay.—*Gazette, March 17th, 1923.*

His Honour Judge Lewis, Junior Judge of the County of Huron, to be a Local Master of the Supreme Court in and for the County of Perth, pro tempore, during the absence on leave of His Honour Judge Barron.—*Gazette, March 21st, 1923.*

His Honour J. G. Gauld, Junior Judge of the County Court of the County of Wentworth, to be a Local Master of the Supreme Court in and for the said County of Wentworth.—*Gazette, June 9th, 1923.*

His Honour Walter Thompson Evans, Judge of the County Court of the County of Wentworth, to be a Local Master of the Supreme Court in and for the said County of Wentworth.—*Gazette, June 9th, 1923.*

His Honour Martin J. Kenny, Judge of the District Court in and for the District of Thunder Bay, to be a Local Master of the Supreme Court of Ontario in and for the said District of Thunder Bay, in the room and stead of His Honour John McKay, Junior Judge of the said District Court.—*Gazette, November, 17th, 1923.*

Sheriffs

Percy S. D. Harding, of Port Stanley, to be Sheriff in and for the County of Elgin, in the room and stead of W. H. Elliott, superannuated.—*Gazette, March 17th, 1923.*

Joseph H. Ebbs, of Drummond Township, to be Sheriff in and for the County of Lanark, in the room and stead of D. G. MacMartin, deceased.—*Gazette, August 25th, 1923.*

James Thomas Hammill Regan, of the City of Hamilton, Esquire, to be Sheriff in and for the County of Wentworth, in the room and stead of J. T. Middleton, superannuated.—*Gazette, September 15th, 1923.*

Frederick J. A. Hall, of Peterborough, to be Sheriff in and for the County of Peterborough, in the room and stead of J. A. Hall, superannuated. Such appointment to take effect as and from the 1st of January, 1924.—*Gazette, December 29th, 1923.*

Coroners

Austin E. Roszell, of the Village of Caledonia, Esquire, M.D., to be a Coroner in and for the County of Haldimand.—*Gazette, January 13th, 1923.*

Keith Bennett Suddaby, Esquire, M.D., of Sharbot Lake, to be a Coroner in and for the County of Frontenac.—*Gazette, January 13th, 1923.*

William McEnery Brown, of the Village of Neustadt, to be a Coroner in and for the County of Grey.—*Gazette, April 21st, 1923.*

Wilbur Franklin Brown, of the Town of St. Marys, Esquire, M.D., to be a Coroner in and for the County of Perth.—*Gazette, April 21st, 1923.*

Douglas Verral Currey, of the City of St. Catharines, Esquire, M.D., to be a Coroner in and for the County of Lincoln.—*Gazette, April 21st, 1923.*

Walter Reuben Wigmore Haight, M.B., M.R.C.S., L.R.C.P., of the Village of Bancroft, Esquire, to be a Coroner in and for the County of Hastings. —*Gazette, April 21st, 1923.*

James Cameron Smith, of the Village of Lakefield, Esquire, M.D., to be a Coroner in and for the County of Peterborough.—*Gazette, June 9th, 1923.*

George Samuel Sadler, of Combermere, Esquire, M.D., to be a Coroner in and for the County of Renfrew.—*Gazette, June 23rd, 1923.*

James Moore, of the Town of Listowel, in the County of Perth, Esquire, M.D., to be a Coroner in and for the said County of Perth.—*Gazette, August 18th, 1923.*

Henry Frederick Preston, of the Town of Mimico, Esquire, M.D., to be a Coroner in and for the County of York.—*Gazette, October 20th, 1923.*

H. R. Casgrain, of the City of Windsor, Esquire, M.D., to be a Coroner in and for the County of Essex.—*Gazette, November 17th, 1923.*

HARRY AUSTIN PELTON, of the Village of Thamesville, Esquire, M.D., to be a Coroner in and for the County of Kent.—*Gazette, December 22nd, 1923.*

WILFRED THEODORE POCOCK, of the Town of Kearney, Esquire, M.D., to be a Coroner in and for the District of Parry Sound.—*Gazette, December 29th, 1923.*

CROWN ATTORNEYS

EDWARD HAMILTON LANCASTER, of the City of St. Catharines, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace, in and for the County of Lincoln.—*Gazette, February 17th, 1923.*

BRYSON C. DONNAN, of the City of Belleville, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the County of Hastings. —*Gazette, November 10th, 1923.*

ANNUAL REPORT

OF THE

Inspector of Registry Offices

FOR THE

PROVINCE OF ONTARIO

1923

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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To His Honour Henry Cockshutt,

Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

The undersigned begs respectfully to present to Your Honour the Annual Report of the Inspector of Registry Offices for the year 1923.

W. F. Nickle,
Attorney-General.

Dated, March 17th, 1924.

REPORT

OF THE

INSPECTOR OF REGISTRY OFFICES

FOR THE YEAR 1923

To the Honourable W. F. Nickle, K.C.,
Attorney-General of the Province of Ontario.

Sir,—I have the honour to present my Annual Report as Inspector of Registry Offices for the year ending December 31st, 1923.

The sworn returns from most of the Registrars show a decrease in the number of instruments registered, a decrease in the incomes of the Registrars, and a decrease in the rebates to the Municipalities.

Details of the business of each office compiled from these returns are shown in the tabulated statements appended as Schedules "A" and "B" to this report. Schedule "C" gives the earnings, disbursements, and net income of each Registrar, and the amount of the rebate payable by each.

A perusal of Schedule C will show that thirty registrars had incomes less than $2,500, and that sixteen of these had to pay rebates under section 101. As stated in a former report, it has long been my view that at least $2,500 of a Registrar's income should be exempt from rebate. $2,500 is the sum for Supreme, County and Surrogate Court officers, while in the case of the Crown Attorneys and clerks of the Peace the sum exempt is $3,500.

Their duties were generally well performed, but in some instances it was necessary to direct attention to the requirements of the statutes. The arrears of copying and comparing at the close of the year are shown in the schedules of this report.

Entries in the Abstract and Alphabetical Indexes should be made on the day the instruments are received, or at the latest on the morning of the following day.

In the case of all instruments that are required to be registered in duplicate care must be taken to see that the documents tendered are in fact duplicates, the one of the other.

In connection with the registration of wills the Registrar must remember that the correctness of the sworn copy must be verified by himself or his Deputy, and where registered by the production of the original will, the affidavit of one of the witnesses or some other person must state that the testator is dead.

The marginal notes of registration in the Registry Books should be signed as soon as the instrument is copied. Registrars should not wait until the copies have been compared.

The Abstract and Alphabetical Index Books, the Fee Book and the Registry Books should be certified by the Registrar under section 25.

Where a Deputy or clerk, who has compared the instruments, is about to leave the service, a statutory declaration under section 52, subsection 3 should be obtained from him verifying so much of the copying as has been done by him.

Reservations of rights, grants of easements, where the same affect lands other than those in the instrument, should be abstracted against such lands.

Where an instrument purports to have been registered by several parties, and only some of them have executed it, or the execution by only some of them has been proved, special attention should be called in the Abstract Index to the fact that all have not executed, or that the execution by some has not been proved.

Where an instrument contains covenants on the part of the Grantee, and the Grantee has not executed the instrument, attention may properly be called to the fact in the Abstract Index.

Where a plan or sketch is attached to a deed to elucidate the description it should be copied, or inserted, in the Registry Book. In such cases it would prove a convenience were the Registrar furnished with an extra copy for insertion.

The use of book-typewriting machines for copying into the Registry Books is becoming more general. Where these are used fewer books are required, and the copies are much more easily read. There is, therefore, a saving in the expense for books as well as a saving in space in the offices; and time is also saved by the profession when searching titles.

Notwithstanding section 103, as enacted by section 18 of *The Registry Amendment Act, 1918*, and my circular letter, issued on instructions of the Attorney-General, and referred to in my report for the year 1918, some registrars have failed to submit for approval increases in salary and other payments to their Deputies and clerks. While approval in such cases is necessary it has not been the practice of the inspectors, nor have I been so instructed, to request increases in salary to be made unless some specific complaint has been received. Now, however, it is thought that Registrars should comply with the orders of the Minimum Wage Board, and by direction of the Hon. the Attorney-General copies of orders numbers 25 and 26 of that Board, which came into force on July 1st, 1923, have been sent to the Registrars of the Province. No. 25 applies to the City of Toronto only.

A Registrar is responsible for the proper conduct of his office, and he is liable for any loss sustained by the public through the errors or omissions of himself or the members of his staff. With regard to the responsibility of the Registrars my predecessor Mr. Guthrie in his report for the year 1912 had this to say:—

"In connection with the serious responsibilities incurred by Registrars I may refer to the fact that the total amount of the consideration in mortgages registered in the past year was over $160,000,000. Among other instances showing the responsibilities and losses incurred by Registrars in connection with the work of their offices I refer to the following. A Registrar has had to pay, in one case, $1,600 owing to an error made in indexing a mortgage through confusion of boundaries of the lands; and another of a loss of $1,200 through an error made by the indexing clerk by entering a mortgage on the south half instead of the north half of the lot; and in another instance, which I hope is very unusual, the Registrar had to pay $600 by the intentional omission from an abstract made by the Deputy Registrar, with whom the Registrar had a difference."

The lighting in a few of the Registry Offices is inadequate. On dull days in some offices lamps are used and in one recently visited the only light was

that of a single candle. Apart from the inadequacy of such a system there is the danger and risk of damage from fire to the contents of the office.

I have had the usual number of references during the year. Annexed hereto will be found notes of such of my opinions, decisions and directions as seem to be of interest to the Registrars, the profession and others having business in the Registry offices.

Section 97 of *The Registry Act* requires that every Registrar shall keep posted up in some conspicuous place in his office a printed schedule of the fees and charges authorized by the Act. The most complete schedule of this kind, that I have seen, is one recently compiled by Mr. J. C. Crow, the Registrar at Welland, and which I am inserting in the appendix to this Report as Schedule "D". In doing so, it is of course understood that I have inserted it for the convenience of the Registrars, the profession and the public, and in order also that there may be uniformity. Its insertion in this report therefore must not be taken as an approval, since section 96 of *The Registry Act* provides for a reference in all cases of dispute as to fees, and my decisions are subject to an appeal to a Supreme Court judge.

With regard to the fees and emoluments of the Registrars, and the fee books required by section 99 to be kept by them, my duties have been confined solely to those of inspection, since by *The Registry Act* the duty of auditing the same is cast upon the municipalities, and as stated in a former report the same applies to the tax under the Mortgage and Land Transfer Tax Acts.

The Toronto Registry Office Act, 1923, whereby the registry divisions of East Toronto and West Toronto ceased to be separate registry divisions and were constituted one registry division, to be known as the registry division of Toronto, came into force and took effect from the first day of June, 1923, by proclamation pursuant to an Order-in-Council, dated May 18th, 1923. Under the regulations and the Orders-in-Council passed thereunder, the salaries of the Registrar and his staff, and the superannuation of a former registrar, are paid monthly out of the receipts of the office, and the surplus is transmitted monthly to the Honourable the Provincial Treasurer, in compliance with Section 148 of the *Land Titles Act*. As the surplus fees belong to the Municipality after payment of any deficit there may be in respect of the Land Titles Office, the provisions of *The Registry Act*, R.S.O. Chap. 124, with regard to audit are still applicable, and the duty of auditing therefore continues to be cast upon the City.

At the request of the Honourable the Provincial Treasurer I furnished a certified list of the Registrars of Deeds and of the amount of security which each should give under section 11 of *The Registry Act*, and the Orders-in-Council passed thereunder. Except in the cases mentioned in subsection 2 of that section, the amount was arrived at by computing the average of the gross fees for the previous three years. Additional Bonds required by reason of the Tax Acts were arranged for by the Treasury Department, as to which I have no responsibility and have not been consulted.

I have the honour to be, Sir,

Your obedient servant,

JAS. W. MALLON,
Inspector.

Osgoode Hall, Toronto, March 17th, 1924.

DECISIONS, OPINIONS AND DIRECTIONS GIVEN

By JAMES W. MALLON, B.A., LL.B., K.C.,
Inspector of Registry Offices

MECHANICS' LIEN, DISCHARGE OF—AFFIDAVIT OF VERIFICATION REQUIRED EVEN THOUGH THE DISCHARGE IS GIVEN BY A CORPORATION. AFFIDAVITS OF VERIFICATION AND OF EXECUTION DISTINGUISHED.

Question submitted for the opinion of the Inspector of Registry Offices by the Registrar for the City of K., and Wm. M., Solicitor of said City.

Mr. M. presents for registration a Discharge of Mechanics' Lien by "S. A. & Co. Limited" (a Corporation), of which the enclosed is a copy.

The Registrar contends that the provisions of Section 42 of *The Registry Act* are not applicable to this case, but that the Discharge should be executed in the presence of a subscribing witness and verified by an affidavit of such witness. See *The Mechanics' and Wage Earners' Lien Act, 1923*, Section 26 (1).

Mr. M. contends that, when such a Discharge is brought into the Registry Office, the Section of *The Registry Act* (Section 42) dealing with the case of a corporation executing a document does apply, and therefore that this Discharge is sufficient for registration purposes without an affidavit of the witness.

Letter in Reply:

In answer to the question submitted for my opinion by Mr. M. and yourself dated the 31st ult., I beg to say that the affidavit required by Section 26 of *The Mechanics' and Wage Earners' Lien Act, 1923*, is an "Affidavit of Verification" and not the Affidavit of Execution required by *The Registry Act.* This Affidavit of Verification was also required by the corresponding Sections of former Statutes, see R.S.O. 1924, Chap. 140, Section 27, R.S.O. 1897, Chap. 153, Section 27 and R.S.O. 1887, Chap. 126, Section 26.

In the first edition of his conveyancer published in the year 1893, the late Mr. A. H. O'Brien gave the following form of Affidavit:

"Affidavit verifying receipt in discharge of Lien"

County of "In the matter of *The Mechanics' Lien Act*"
To Wit:

I, of (state residence and occupation) make oath and say:—

(1) That I was personally present and did see (name of Lien holder giving receipt) duly sign the above (or annexed or within, as the case may be) written receipt.

(2) That I well know the said (name of Lien holder), and the said receipt was signed by him at

SWORN before me
at etc., etc.

It will be noted that the Affidavit of Execution required by *The Registry Act* includes all of the particulars required to be inserted in an Affidavit of Verification, and consequently the practice has grown up of accepting the Affidavit of Execution alone without the additional Affidavit of Verification.

In the case submitted by you for my opinion where the receipt is given by a Corporation and bears the signature of the President, Secretary, Manager or Attorney thereof and has affixed to it the Corporate Seal, while I agree with a former inspector that the Affidavit of Execution because of Section 42 of *The Registry Act* is not required (see report of the Inspector of Registry Offices for the year 1912, page 32), nevertheless it is my view that an affidavit verifying the receipt is necessary.

THE MECHANICS' AND WAGE EARNERS' LIEN ACT, 1923. AN AFFIDAVIT OF VERIFICATION MUST BE ATTACHED TO EACH OF THE DUPLICATES AND REGISTRAR MUST SEE THAT THE INSTRUMENTS ARE DUPLICATES. NO FEE FOR THE CERTIFICATE OF REGISTRATION.

From a Registrar:

The new *Mechanics' and Wage Earners' Lien Act, 1923* comes into force on the 1st September, 1923. *The Mechanics' Lien Act*, Chap. 140, R.S.O. 1924 and amendments thereto having been repealed.

Section 20 of the said Act states the manner in which the Registrar shall register the claim.

It also requires the Registrar to endorse on a duplicate a certificate of registration of the claim.

The fees payable for registration of the claim are 25 cents but there is, however, no mention in the said Act of any fee for the certificate required to be placed on the duplicate.

The affidavit required to be annexed to the claim verifying such claim makes no mention of a duplicate and the claimant does not in any manner state that the copy accompanying his claim is a true copy.

It therefore, before the registration of the claim can be certified to on the copy, behooves the Registrar to compare the copy with the claim as registered before he can give the certificate so that it seems to me, that some fee ought to be received for the granting of this certificate.

The claim as registered is to be treated as if it were a mortgage and the person entitled to the lien is deemed a purchaser *pro tanto* within the provisions of *The Registry Act*. Would not therefore a mechanics' lien to all intents come within the *Registry Act?* It seems to me it would.

Subsection (G) of Section 92 of *The Registry Act* prescribes a fee of 50 cents, which I think is a fee ample for the work involved and can be thus applied in this case.

The total fees would be 75 cents, 25 cents for registration and 50 cents for certificate on the copy.

These are my views regarding this matter but I would like you to make a ruling as to charges under the said section whether or no a Registrar is entitled to charge a fee for the certificate to be placed on the copy.

Letter in Reply:

Replying to your letter of the 30th ultimo received upon my return to the city I beg to say that it is my view that each of the duplicate Liens must have attached thereto the Affidavit of Verification required by the Act, that

it is the duty of the Registrar to see that they are duplicates and that there is no additional fee for the Certificate that is to be endorsed thereon which Certificate is the usual Certificate of Registration given in form 8 of *The Registry Act.*

BANKRUPTCY ACT—AN ASSIGNMENT WITHOUT LOCAL DESCRIPTION, REGISTERED SINCE THE AMENDING STATUTE 11-12 GEO. V., CHAP 17, IS SOUGHT TO BE ABSTRACTED AGAINST PARTICULAR LANDS—RE-REGISTRATION OF THE ASSIGNMENT NECESSARY—OBSERVATIONS.

From a Solicitor:

Will you kindly advise me if an Assignment in Bankruptcy made this year and which has been registered in the register for bankruptcy can be registered against the various lots under section 34 of *The Registry Act?* The amendment passed in 1921 to the *Bankruptcy Act* provides for such registration where the affidavit sets forth the lots. In this particular case the affidavit did not contain this information and now this is required. I understand that *prior to the amendment* you made a ruling to the Registrar that this could be done under section 34 of *The Registry Act.* Would this apply to the facts set forth or would it be necessary for us to re-register the assignment.

As it is important that we attend to this matter quickly I would very much appreciate an early reply.

Letter in Reply:

Ruling at page 8 of my report for the year 1920 was given prior to the passing of Section 11 of the Amending Statute 11-12 Geo. V., Chap. 17.

From your letter, I understand that an Authorized Assignment under *The Bankruptcy Act* was registered in the Registry Office, which Assignment did not contain a description of the lands, and that it is now desired to have the same registered against certain lands, It seems to me that re-registration will now be necessary, and that a true copy of the Assignment "certified as to such" by the trustee therein named giving a proper description of the lands may now be registered. See *Bankruptcy Act,* Section 11, Subsection 8 as amended by Section 11 of 11-12 Geo. V, Chap. 17.

From your letter it would appear that the Assignment was made and registered since the amending Statute, 11-12 Geo. V, Chap. 17, and you will of course understand that I am not giving an opinion as to the legal effect of the Assignment having been registered without the description of the lands included, nor of the legal effect of this re-registration, which seems to me to be the only course there can now be taken in order to have the same entered upon the abstract index of the lands in question.

BANKRUPTCY ACT—FEE FOR REGISTERING A RECEIVING ORDER OR AN ASSIGNMENT.

From a Deputy Register:

Thank you for your letter of 7th instant, I now have a copy of the new Act, section 11, subsection 11, provides for registration of receiving order or assignment "according to the ordinary procedure for registering or filing within

such office *documents which evidence lines or charges* against real or immovable property (and subject to payment of the *like fees*)".

I am assuming that these instruments may be considered in the same way as a mortgage recorded in full and the minimum fee of $2.00 is the correct one, although some solicitors intimate that they think the reference to a lien should mean the charge should be that required on registering a Mechanics' Lien. I shall be glad to know what you think on this point when you have given the matter consideration.

Letter in Reply:

Replying to your letter of the 11th instant, I see no reason for changing my view of the fees to be charged as set out in paragraph 5 at page 6 of my report for the year 1920, as follows:—

"5. For the fees to be charged for registration, subsection 11 of section 11, provides a like fee as is at present charged for Liens, or charges against real property. This means that the fee is to be the same as in the case of a mortgage registered in full, and is the fee provided by section 92, clauses (a) and (b) of *The Registry Act*."

BANKRUPTCY ACT—INSPECTOR'S REPORTS.

To a newly appointed Registrar:

Replying to your letter of the 21st instant, I beg to refer you to my report for the year 1920, at pages five and six, of which you will find instructions with reference to *The Dominion Bankruptcy Act*. I am sending you a copy of this report under separate cover. I fancy there will be in your office a set of the reports of the Inspector of Registry Offices. The Registrars find them useful, but in reading them you must bear in mind the changes that have taken place from time to time in the Statutes and should read the decisions in the light of recent legislation.

BONDS OF REGISTRARS.

To a Registrar:

Replying to your letter of the 11th instant, I beg to say that the Registrars of Deeds are bonded by the Department of the Provincial Treasurer. The amount of Bonds are fixed by an Order-in-Council, having regard to the average income of the Office for the preceding three years. In the case of your office, the bond would be $4,000, and the Treasurer may decide to increase this amount in order to cover the tax on transfers. However, as I have said, the matter is attended to by the Treasury Department and you will no doubt hear from the Department in due time.

REGISTRAR MUST NOT EXPRESS AN OPINION AS TO THE VALIDITY OF REGISTERED INSTRUMENTS, NOR AS TO THE VALIDITY OF TITLES.

To a Registrar:

I have your letter with the following printed form which you have been requested to fill in by a manufacturer:—

Registrar County of

Dear Sir,

Kindly let us know by return mail who is the registered owner of the property mentioned below, and the encumbrances, if any, with dates, by whom held, etc., registered against it. We do not require an abstract, merely a memo.

We enclose fees.

Name P.O.

Lot Concession Township

County Occupation

Yours truly,

In reply I beg to refer you to my report for the year 1922, page 8 and to the report of my predecessor, the late Mr. D. Guthrie, K.C., for the year 1897, page 20.

In giving information under section 19, subsection 1, the Registrar must not express an opinion as to the validity or effect of a registered instrument or as to the validity of the title. See section 16, subsection 1.

Farmers, Bankers, Implement Manufacturers and others engaged in business, may request the Registrar to search and to inform them regarding particulars as to registered instruments.

Registrar must not say verbally, by certificate or by abstract that the title of a lot is in a certain person, or that "it is encumbered or un-encumbered."

Registrar may give a memo of the mortgages that appear upon the abstract index, and may give particulars of them. He may say that "there is" or that "there is not" a mortgage registered against a lot. He may not say that there are only the following encumbrances or that a certain mortgage is discharged. He may say that an instrument which purports to be a discharge of the mortgage has been registered.

Registrar may not say that A has a good title, or that A's lot is free of encumbrances, or that A is the owner, or the last registered owner. He may give particulars of a deed which has been registered.

Similarly a Registrar may not say that A is dead. He may say that Letters Probate or Letters of Administration are registered and give extracts of same.

Assignment of Mortgage may be registered even if the Mortage is never registered, section 33. Observations as to the requirements of section 65 of The Registry Act in the case of Certificates of Discharge of Mortgage.

From a Solicitor:

On or about November 23rd instant, I mailed a Mortgage, dated November 19th, 1920, and an assignment of same to the Registry Office at G. for registration. The mortgage had not been registered before and accordingly the assignment could not set out that it had been registered. The Registrar registered the

mortgage but returned the assignment not registered on the ground that it did not set out the particulars of the registration of the mortgage before the execution of the assignment.

I claim that he should have registered it immediately after the registration of the mortgage.

I wish your ruling on this. The Act, section 65 merely states that the mortgage must be registered before the registration of the discharge.

At the same time I sent the Registrar at G., a discharge of mortgage executed by the Administratrix of the mortgagee. At the time of the execution of the discharge the Letters of Administration were not registered. The discharge was executed in British Columbia about November 8th instant. On receipt of the discharge I procured an exemplification of the Letters of Administration which had been issued in 1888 and had them duly registered. On their return *I inserted in the discharge the particulars of the registration of the Letters of Administration and mailed the discharge to the Registrar at G. for registration.* He returned the discharge not registered on the ground that the Letters of Administration had not been registered before the execution of the discharge. I then endorsed on the discharge the particulars of the Letters of Administration and registration of same and sent the discharge back not registered for the same reason as before.

I claim that the power of the Administratrix to execute the discharge rests on the Letters of Administration, not on its registration. Section 65, subsection 1 of the Act that the Letters of Administration must be registered before the registration of the discharge. That was done in this case. Subsection 2 says that the certificate shall mention the date and date of registration, etc., and parts of the Letters of Administration but it does not mention that it must be inserted in the body of the certificate. *This was an impossibility in this case and I endorsed the particulars and signed it as solicitor for all parties.*

I wish your ruling on this as it is very important and I may not be able to get another discharge.

From the Registrar:

Yours of the 30th November received *re* refusal to register an assignment of mortgage and a discharge.

Re Assignment of Mortgage. Mr. W. made the corrections that I asked him to make, and returned the assignment to us, which we have duly registered and returned the duplicate to him on the 28th instant.

Re the Discharge of Mortgage. Mr. W. sent a discharge of mortgage signed by the administrator of an estate, also the Letters of Administration at the same time. We registered the Letters of Administration and returned the discharge to have him get a discharge with the Letters of Administration recited in the discharge, as required by section 65, subsection 2 of *The Registry Act.* The affidavit on the discharge that he sent was dated the 8th of November, 1923, and the Letters of Administration were registered on the 20th of November, 1923.

Letter in Reply:

I have carefully considered your letter of the 28th ultimo, as well as a letter of the Registrar dated 3rd instant.

(1) That the Registrar was mistaken in requiring the assignment of mortgage to refer to the mortgage as registered, see section 33.

The assignment may be registered even if the mortgage is never registered.

The difficulty will come however, when the discharge of the mortgage is presented for registration. Then the requirements of section 65 must be complied with. Section 65 requires that all instruments showing the right to discharge must be registered (no matter in what order) before the discharge of mortgage can be registered.

(2) The Registrar was right in returning the discharge, in order that the particulars might be inserted or endorsed. In this case there was the additional difficulty in the fact that the Letters of Administration had not been registered. This omission could not prevent the Administrator from receiving the money and executing the discharge, but before the discharge may be registered the facts as to the registration of the assignment and the Letters of Administration would have to be *stated*.

Your letter states that you inserted and also endorsed particulars as to the Letters of Administration, but it does not say anything about giving, in, or on, the discharge like particulars as to the assignment. Under section 65 both of these instruments must be set out in, or by endorsement on, the discharge, before it can be registered.

(3) The right to insert additional material in the discharge after its execution, *may* be open to question. It seems to me that there is an old decision of Blake V.C. that a solicitor's authority may be presumed to cover the power to make changes such as the one in question in this case, and I would suggest that you look up this case. But it is very doubtful if a Registrar can go into the question at all if the requirements of the Act have been complied with. He may, however, call attention to the matter in the Abstract Index book.

If the particulars of the assignment and the Letters of Administration and of their registration are stated and endorsed under subsection 2 of section 65 then all that the statute requires before registration has been complied with and the Registrar may, I think, receive and register accordingly.

In the Land Titles Office the practice is of necessity different, because the Master must be satisfied that the alterations are assented to by the person who executed the instrument.

I am sending a copy of this letter to the Registrar.

DISCHARGE OF MORTGAGE—A MORTGAGE GIVEN TO A LUNATIC IN THE CAPACITY OF EXECUTOR OR ADMINISTRATOR MAY NOT BE DISCHARGED BY HIS COMMITTEE—SUGGESTIONS.

From a Registrar:

Mr. N. H. H. has sent in for registration, two discharges of mortgages, copies of which I enclose (with one affidavit completed, the other being the same). Will you kindly give me your opinion as to whether these are in order for registration.

I presume under the opinion of Mr. Guthrie in 1913, page 20 and to which I note you refer on two occasions the Order of the Court would not have to be registered and referred to in the discharges.

In the above discharges there is an executorship and administration involved and as I can not find any opinion covering this would be much obliged to have your opinion as soon as possible.

I enclose a verified copy of the order, which was sent in for registration, and of which I am informing the parties can only be registered either by certificate or the original order, against the land if they so desire.

From the Solicitor:

The Registrar of deeds has forwarded me your letter to him of July 30th.

I have considered the points raised in your letter, and the question of whether the committee of the lunatic can discharge the mortgage, which the lunatic held *in his position as trustee* where the mortgage has been made to *cestui que* trust, in this case made to the deceased.

The appointment of the committee makes him the representative of the lunatic, and he then assumes the various trust duties held by the lunatic in the same manner as the lunatic's executor would if the lunatic had died, and in my opinion has power to grant discharges as representative of the trustee, upon the declaration of lunacy and the appointment of committee being registered with the declaration showing local description.

It does not appear to me how such a discharge would not conform with *The Registry Act*.

I would be glad to hear from you on this point.

Letter in Reply:

I have carefully considered the matter about which you wrote me on the 17th of August and it is my view that the Order of Mr. Justice Orde, dated April 9th, 1920, does not cover estates held by W. M., the lunatic, in his capacity as Executor or Administrator, and that therefore the mortgages in question being held by him solely as Executor and Administrator respectively, his committee may not discharge by the statutory certificate of discharge of mortgage.

Section 27 of *The Lunacy Act* has special separate provisions for dealing with the estates held by a lunatic solely, jointly with others, or as personal representative of a deceased person.

Under *The Trustee Act* new personal representatives may be substituted by the Court on a proper application, in which case all difficulties will be removed, the Order being registered and properly recited in the certificate of discharge.

There is a further objection to the certificates of discharge referred to, in that they are drawn in the name of the committee. The committee is not "the Mortgagee, his executor, administrator, or assign". Where the committee of the Mortgagee discharges, the certificate is drawn in the name of the Mortgagee and is signed in the same name, *by the committee*.

It seems to me that under *The Trustee Act* you will have no difficulty in securing an Order that will enable you to discharge by certificate the mortgages in question.

DISCHARGE OF MORTGAGE—PLAN REGISTERED SUBSEQUENT TO THE MORTGAGE BUT PRIOR TO THE DISCHARGE: (a) DISCHARGE MUST BE ABSTRACTED AGAINST ALL OF THE LOTS ON THE PLAN AND (b) DECLARATION UNDER SECTION 85 NOT NECESSARY.

(a) From a Solicitor:

The city had a tax sale a year ago and last month when making the regular searches in the Registry Office to find out the registered owners of the properties, there were three lots where nothing was registered after the plan. I accordingly looked at the plan, found the owner's name, saw that the mortgagee had assented to the registration of the plan, and accordingly sent the notices to the owner and mortgagee. It now transpires that this mortgage had been discharged subsequent

to the registration of the plan but that since the original mortgage had covered the larger lot that had been subdivided by the plan, and the discharge was a discharge of the entire mortgage, that document (the discharge) was registered only on the original lot.

In searching another title the same question arose and that fact of the discharge having been given was not discovered until the owner told me that as a matter of fact the mortgage had been discharged and I then enquired again at the Registry Office.

The Registrar and his Deputy tell me that this is the usual practice and it may be quite correct under *The Registry Act*. I am not making any complaint about the Registry Office but merely suggesting that in case this practice is correct, it would seem to me advisable to have it changed. As the Registrar and his Deputy point out, this would mean that whenever a discharge came in they would have to see if the property covered by the mortgage purporting to be discharged had been subdivided by the plan and then put the discharge on each lot. Even if this were so, however, I still think it would be advisable to have it changed.

I would be obliged if I could hear from you after you have considered the matter and it may be that you have already had the point under advisement.

Letter in Reply:

Replying to your letter of the 3rd instant, I beg to say that the Registrar has evidently overlooked the amendment that was made in the year 1918, to subsection 11 of section 81 of *The Registry Act*. See my report for the year 1918, page 30.

(b) From a Solicitor:

I spoke to the Deputy Registrar about registering a discharge of mortgage after a plan had been registered. She would like to know if such a discharge should not have attached to it a declaration identifying the exact property in accordance with section 85 of the Act.

Letter in Reply:

I do not think that the discharge in the case mentioned should have attached to it the declaration required by section 85. When the discharge has been presented for registration the Registrar can obtain the description from the mortgage and then with the aid of the abstract index can locate any plans that may subdivide the same.

DISCHARGE OF MORTGAGE—BANK MERGER—REGISTRATIONS PRELIMINARY TO THE REGISTRATION OF A DISCHARGE OF MORTGAGE.

From a Solicitor:

Please refer to the annual report of the Inspector of Registry Offices for 1922, page 18 and 19.

I have to register a discharge of mortgage given by a client to the Traders' Bank amalgamated with the Royal Bank.

In connection with your ruling surely you do not mean that the original Order-in-Council and the original agreement have to be registered. Do you mean a copy of these documents? The Bank cannot part with the originals.

Kindly advise as to what can be done under these circumstances.

Letter in Reply:

I am in receipt of your letter and I assume that you are anxious to discharge the mortgage not by the old Common Law Form of Release and Re-conveyance, but by a Statutory Certificate of Discharge.

I do not see that you will have any difficulty in registering the Order-in-Council under section 55 of *The Registry Act*. You may, however, have some difficulty in registering the agreement unless the agreement which I understand contains the necessary assignment of mortgage, is embodied in the Order-in-Council. In the case dealt with in my report for the year 1921 at page 21, the agreement containing the assignment was incorporated in the Order-in-Council. It seems to me that if the Order sets out the Agreement that the registration of the Order will be sufficient.

DISCHARGE OF MORTGAGE—AN ADMINISTRATOR OF A DECEASED EXECUTOR MAY NOT DISCHARGE A MORTGAGE BY THE STATUTORY CERTIFICATE OF DISCHARGE.

By registered post I am returning the certificate of discharge of mortgage received with your letter of the 26th ult.

I am inclined to agree with the rulings of the late Inspector that the Administrator of the deceased executor may not give the statutory certificate of discharge of mortgage. I would refer you particularly to the report of 1912, page 8. Would not the registration of a release and re-conveyance with proper recitals overcome all difficulties?

AFFIDAVIT OF EXECUTION ON A REGISTERED DEED FOUND NOT TO HAVE BEEN SWORN—RE-REGISTRATION SUGGESTED.

From a Solicitor:

In searching title of lot number 258, plan 430, we found that a deed on the abstract which is dated the 22nd day of October, 1914, and was registered on the 17th day of December, 1914, in Book 14 for the City of W. as number 27272 whereby George M. H. conveyed lot 258 to Paul E. D. had the usual affidavit of execution thereon, but it was not sworn. In our requisition to the vendor, we asked for the registration of a properly completed deed from George M. H., and the solicitors for the vendor replied that the fact that the deed lacked an affidavit did not in any way affect its validity and that the affidavit was only required for the purpose of registration and that if the Registrar sees fit to register without the affidavit, the deed operates as a good conveyance.

We agree with the solicitors for the vendor that attestation is not necessary to constitute a deed valid and binding, the difficulty, in our opinion is this:—Section 35 of the *Registry Act* says that "An instrument . . . shall not be registered unless accompanied by an affidavit, form five, of a subscribing witness . . . " On looking up Snider's Annotation on section 35 at page 461 he says referring to the rules and regulations of Mr. Guthrie, Inspector of Registry Offices "Registration without the affidavit on the copy left with the Registrar being sworn is quite irregular", 1899, page 23. "Where an instrument is

registered by inadvertence, the affidavit being hopelessly bad by reason of omissions, the registration is a nullity", 1899, page 19.

According to the ruling of Mr. Guthrie in 1899, the registration of deed 27272 is a nullity and we would like you to give us your opinion of the effect of such registration. It has clearly been registered contrary to section 35 and we regard the registration a nullity.

We are not saying anything about the validity of the deed. Our stand is that it has never been registered and as we are entitled to insist on a registered title, the only way the vendor can complete his title is by recording a new deed from George M. H.

Thanking you for such information as you may be able to give us.

Letter in Reply:

I have carefully considered your letter and the rulings of my predecessor.

Could not your difficulty be overcome by the re-registration of the duplicate of the deed in question? If the affidavit of execution cannot now be secured, an order under section 41 of *The Registry Act* could probably be obtained.

WILL—LANDS INCORRECTLY DESCRIBED—APPLICATION TO COURT SUGGESTED.

From a Registrar:

Permit me to submit the following for your consideration. A solicitor of this city has a probate fit for registration, in which the land is clearly described as "my homestead being lot 25 in second concession, etc., etc." It is well known to the executor, the devisee, the solicitor and Registrar that the land is lot 25 in first concession and not in second concession as described. The executor made an affidavit to this effect to the Surrogate Court. The solicitor does not wish to knowingly register the probate against another man's land. There is no question as to title, but the land is subject to charges.

R.S.O., 1897, Chap. 136, section 70, subsection 2 furnished a remedy for somewhat similar conditions but that clause was apparently dropped in Stat. 1910. Under Chap. 27, 1918, section 7 the Registrar claims that he has no option as to entering the probate against the land described in the Will. The solicitor desires your opinion in the matter, hence this reference for your consideration.

Letter in Reply:

I have your letter of the 1st instant, in which you state that a probate of a will is sought to be registered in which the testator described his land as "my homestead being lot 25 in the second concession, etc.", and that it is well known to the executor, the devisee, the Solicitor and the Registrar that the testator's land is lot 25 in the first concession and is not in the second concession; and you ask if it may be registered upon the proper lot without abstracting it against the lot which the testator did not own.

In reply I may say that it does not seem to me that the Registrar has any option in the matter, that he must abstract the instrument against the lot as described in the probate.

If I may be allowed to offer a suggestion I would say that an application to the Court might result in such an order defining the testator's lands as would permit the probate with such order annexed to be registered against the proper lot.

WILL—NO FEE FOR CERTIFICATE AS TO VERIFICATION UNDER SECTION 56, SUBSECTION 2.

To a Registrar:

A letter of yours, dated February 15th was received here during my absence and I find that it has remained unanswered. It does not seem to me that a fee for certificate can be charged by the Registrar for verifying the sworn copy of Will under section 56, subsection 2 of *The Registry Act*. What that subsection requires is that the Registrar or his Deputy shall verify the correctness of the sworn copy. It merely casts this duty upon the Registrar without stating that he is to give a certificate. In the Toronto office the practice is to mention in the certificate of Registration endorsed upon the instrument that the copy has been verified.

The following form of certificate is given in the Toronto office:—

No. G.R.

I certify that the within instrument is duly entered and registered in the Registry Office for the registry division of Toronto, in Book G.R. at o'clock m. of the day of A.D., 1923, *and has been verified by me as a correct copy of the original instrument.*

Registrar.

EXEMPLIFICATIONS OF PROBATE OR OF LETTERS OF ADMINISTRATION MAY BE REGISTERED BY THEIR DEPOSIT UNDER CLAUSE (b) OF SECTION 56 (1) AS AMENDED.

Letter to a Deputy Registrar:

You wrote to me when I was absent from the office in respect to the registration of two exemplifications, one of which is of Letters of Administration, and the other of Letters Probate. The contention of the solicitors is quite correct. Under the amendment that was made in the year 1918 to clause B of section 56, subsection 1, these may be registered by simply depositing the exemplifications, so that you need not insist upon the usual method of deposit, of a copy verified by affidavit.

THE DECLARATION, FORM 15, AND NOT THE PROBATE, IS RECORDED IN THE SEPARATE REGISTRY BOOK AND PARTICULARS THEREOF NOTED IN THE ABSTRACT AND ALPHABETICAL INDEX BOOKS, UNDER SECTION 34 SUBSECTIONS, 2, 3 AND 4.

To a Deputy Registrar:

Herewith by registered post I beg to return the original probate of the will of William W. and the statutory declaration of William James W. annexed to it. I observe that the original probate has already been recorded in the general register in your office, namely, on the 12th day of May, 1898.

I understand that William J. W. is the executor of Annie W. who was the executrix of the above named William W. and you desire my opinion as to whether William J. W. may make the declaration referred to in subsection 3 of section 34 of *The Registry Act*.

It is my view that he may as he is the executor of a party to the will, namely, the executrix, Annie W. The affidavit furnished, h wever, is not satisfactory as it should conform to Form 15 of *The Registry Act*. It is the declaration, Form 15, not the probate that will now be registered. See report of the Inspector of Registry Offices for the year 1914, page 22, where Mr. Guthrie stated that under subsections 3 and 4 is the statutory declaration, not the probate, that is recorded in the separate Registry Book and particulars of it noted in the Abstract and Alphabetical Index and other books. He also states that the Registrar may, if requested, give a certificate of registration on a duplicate of this statutory declaration if one is furnished, or he may endorse a certificate of registration on the probate, to the effect that a statutory declaration under subsection 3 of section 34, has been registered, giving particulars of registration in the usual way.

WHERE FIGURES ARE USED INSTEAD OF WORDS, TO DENOTE DATES, NUMBERS, AND QUANTITIES—CHARGES—SECTION 94.

To a Registrar:

Replying to your letter of the 14th instant, if you will look at section 94 of *The Registry Act* you will observe that where figures are used instead of words to denote dates, numbers and quantities, the same shall be charged for as if each number, though composed of several figures, were but one word.

You have asked me to say how many words there are in the two lines submitted in your letter, namely:—"the fifth and sixth lines thereof". According to the practice there will be in line five eighteen words and in line six fourteen words.

EASEMENT—SUFFICIENCY OF DESCRIPTION—SECTION 34 COMPLIED WITH IF PROPER DESCRIPTION GIVEN OF THE SERVIENT TENEMENT AND OF THE NATURE OF THE EASEMENT TO WHICH IT IS MADE SUBJECT.

From a Solicitor:

One of the dams of the town's electric light and power plant, known as the Beveridge Creek Dam, floods back water onto lots 13 and 14 in the 8th concession of the Township of Foley, in this district, the property of a Mr. John C. The Public Utilities Commission has entered into an agreement with Mr. C. for the sale and conveyance to the town of a perpetual easement for the flooding on these lots referred to. Following is a draft of the description which we propose for the conveyance to the town and its successors and assigns:—

> The right at all times here after to flood and hold back water on lots numbers 13 and 14 in the 8th concession of the Township of Foley, in the district of Parry Sound, as and to the extent that the same is or can now be flooded and held back by that certain dam of the Grantee known as the Beveridge Creek Dam.

It seems to us that this description furnishes all the requisites for your approval, as did that of the second grant approved of by you for registration as at page 14 of your annual report for 1918. We shall be obliged very much

if you will kindly advise us, at your earliest convenience, as to whether or not you agree.

Letter in Reply:

Replying to your letter of the 24th ultimo, received on my return to the city, I beg to say that your suggested description seems to me to comply with section 34 of *The Registry Act* in that it describes the servient tenement and also the nature of the easement to which it is to be subject. See reports of the Inspector of Registry Offices for the year 1915, page 17, and 1918, page 14.

Straightening a street—Necessary registrations.

From a Solicitor:

We are taking the liberty of writing you with regard to a problem, which has confronted us in connection with the straightening out of Salter Street in the town. Please find enclosed herewith blue print for your perusal. The street had not been laid out properly in the beginning and a number of the owners actually have their houses on the highway.

The light portion shown on the plan on either side of the street can be added to the different lots and still leave the street the full sixty-six feet in width.

As far as we understand it will be necessary for the town to deed to each individual owner a deed of the land in front of his lot.

Is it possible to have a by-law authorizing the transfer of these individual pieces registered in the Registry Office, and be sufficient without the necessity of considerable expenses of separate deeds.

If there is any cheaper method kindly advise us. Please return us the blue print when replying.

Letter in Reply:

Replying to your letter, I would say that it seems to me, if such is the intention, that the town should pass a by-law narrowing the street to sixty-six feet as indicated on the blue print, in other words closing to the public the portions shown white on either side, and providing in the by-law for conveyances to the owners.

The by-law would have to be registered and also deeds from the municipality to the individual owners.

Lis Pendens—Fee for registering a certificate of Lis Pendens.

To a Solicitor:

Replying to your letter of the 18th instant, I beg to refer you to section 92 clause (*p*) as amended, of *The Registry Act*, from which you will observe that the lowest fee is $1.00 and the largest $5.00 for the registration of a certificate of Lis Pendens. Will you please let me have the name of the Registrar who only charges 50 cents for these certificates in order that I may instruct him in the matter.

POWER OF ATTORNEY—SPECIAL AND FOR A SPECIFIC PURPOSE—HOW REGISTERED.

To a Deputy Registrar:

I am returning herewith the copy of a Power of Attorney received with your letter.

The enclosed appears to be a specific Power of Attorney for a certain purpose as therein specified. It should not therefore have been placed in the General Register but should be registered against the lands therein mentioned. I would suggest that you delete by red ink entries, as prescribed by the Act, the entries you have made in the register. See section 23, subsection 8.

FEES—FOR REGISTERING AN INSTRUMENT COVERING TWELVE MUNICIPALITIES NECESSITATING ENTRIES AGAINST 618 LOTS.

From a Registrar:

I submit for your approval a copy of an account that I am rendering to Messrs. H. & S., solicitors.

The only precedent that I can find similar to this instrument is in the report for the year 1901, page 5.

The instrument which I have had to register is a release and re-conveyance of a mortgage bond which was registered in this office in the year 1905 in said named municipalities and entered on the number of lots stated in the account. From present indications we will have in the near future another mortgage bond to register if, should such be the case it would entail the searching and entering the same on thousands of lots not hundreds.

Do you not think that in justice to Registrar's that section 92 should be amended and a reasonable fee allowed.

Letter in Reply:

I find that I have not replied to your letter of the 9th of February with which you enclosed copy of an account for fees for the registration of a release and re-conveyance of a mortgage bond on fyle in your office which covers a number of municipalities and is entered on quite a number of lots in each, 618 lots in all. As there is an appeal from my decision on questions of fees I would prefer that you charge the solicitors what you think is proper having regard to the tariffs, and then if there is a dispute about the matter it may be referred to me. Looking casually over the account it would seem to me that if the instrument contains not more than eight folios and has been registered in twelve townships, the fees having regard to the aggregate of copying, would be $11.25 to which should be added the additional fees for each lot over four.

However, as I have said, if there is a dispute about the matter and it is referred to me I will then decide the point. See my report for 1916, page 18.

FEES—FOR SEARCH BY SHERIFF UNDER SECTION 171 OF THE ASSESSMENT ACT, OBSERVATIONS.

From a Sheriff:

Re Lot 30, Con. 11, Foley

The above township lot is registered in the Registry Office at P. S. and subdivided under registered Plan No. 150. The lot is on the outskirts of the

town and is practically worthless. The subdivision was made by one L. and the subdivided lots placed on the market for sale under the name of The P. S. Land Syndicate. L., in order to sell the lots, so misrepresented the property that he was convicted and sent to prison. Subsequently the lots were assessed by the municipality of Foley to the respective owners, and were soon liable for sale for arrears of taxes and on November 28th, 1922, they were offered for sale by me at my tax sale. I divided and sold these lots in groups, something as follows:—

Group 1—Consisting of 375 lots and which still stand in the name of The P. S. Land Syndicate on the Registry Office books, (that is, none of these lots were ever sold by the Syndicate and no transfer has ever been recorded in connection with any of them)—sold for $20.93.

Group 2—Consisting of 396 lots and which still stand in the name of The P. S. Land Syndicate on the Registry Office books, (that is, none of these lots were ever sold by the Syndicate and no transfer has ever been recorded in connection with any of them)—sold for $20.92.

Group 3—Consisting of 8 lots registered in the name of Edmond A., sold for $11.67.

Group 4—Consisting of 12 lots registered in the name of Belany V., sold for $16.30.

Group 5—Consisting of 4 lots registered in the name of Belany V., sold for $7.12.

Group 6—Consisting of 6 lots registered in the name of Antoine L., sold for $9.37.

Group 7—Consisting of 4 lots registered in the name of Methias L., sold for $7,12.

Group 8—Consisting of 6 lots registered in the name of Selveste K., sold for $9.37.

Group 9—Consisting of 4 lots registered in the name of Emile B., sold for $7.12.

Group 10—Consisting of 2 lots registered in the name of W. V. D., sold for $4.84.

Group 11—Consisting of 2 lots registered in the name of Osias C., sold for $4.84.

Group 12—Consisting of 2 lots registered in the name of John R. A., sold for $4.84.

Group 13—Consisting of 2 lots registered in the name of F. D., sold for $4.84.

Group 14—Consisting of 2 lots registered in the name of Lionel S., sold for $4.84.

The total of the above subdivided lots sold was 825.

As directed by section 171, of *The Assessment Act*, R.S.O. 1914, I prepared a list of the lands sold at the sale of November, 1922, and which had not in the meantime been redeemed, *and presented same to the Registrar to search the said lands as to ownership and as to incumbrances.*

The Registrar, thinks he should charge me the sum of 25 cents for each subdivided lot just the same as he would for searching a township lot, in other words his bill for searching lot 30, con. 11, Foley, subdivided, will be $206.25, and again if I were to pursue this same course and treat each subdivided lot individually I could charge $1.00 under subsection 2 of section 171, for the notices that would necessarily be sent out. The result would be that the parties who bought these lands at the tax sale could not possibly afford to pay any-

thing in the neighbourhood of the amount of the fees which would be incurred in the Registry Office and in this office. Personally, I intended to send one notice to the P. S. Land Syndicate which would cover their whole 771 lots, and I anticipated that the charge made by the Registrar would be based on the way the lots were grouped in presenting the list to him, that is, that he would charge 25 cents per group, and this would give him a fee of $3.50 for searching this one township lot.

I have discussed this matter with the Registrar and he feels that he has no alternative but to charge the whole fee of 25 cents for each subdivided lot, and he understands that I am taking the matter up with you.

I feel that the parties who purchased at the tax sale will be willing to pay the fee of $3.50 for these searches but if any larger fee than this is demanded the whole procedure of the issuing of the deeds in these cases will be blocked.

From the Registrar:

The Sheriff has asked me to write you concerning some searches which he had made in this office. There was nothing said about fees until after the searches were finished. I did not hear about the "Group System" until I received his request to write you. *These lots each have a separate abstract*, therefore *they cannot be searched in groups*. If he had searched lots 1 to 35, concession 9 of the township of McD., I would have thought he searched 35 lots and would have charged accordingly. I have never heard of the "group system" before. There were many other lots searched at the same time and in some cases they were grouped in his memo as or like 4-5-6 and 7 Main St., D. I do not see why this should not be styled a group as well as the ones he objects to.

I do not think that I can say anything that will help you further except that these groups were arranged by the Sheriff and there was no reason why he should not have made the lots into a greater or smaller number of groups. That seems to be making a law for himself.

Letter in Reply:

Since my letter to you of the 30th ultimo, I have heard from the Registrar.

Section 171 of *The Assessment Act* provides for a search to be made in the Registry Office by the Sheriff or some one on his behalf. The fee for such search is twenty-five cents per lot. It is not the Registrar who makes the search, it is the Sheriff or some one other than the Registrar upon behalf of the Sheriff, unless of course, the Sheriff requires an abstract to be made by the Registrar in which case the Registrar would have to make the search.

FEE—FOR REGISTERING A CERTIFICATE OF A MUNICIPAL CLERK UNDER SECTION 25 SUBSECTION 3 OF THE PUBLIC HEALTH ACT—CLAUSE "p" SECTION 92 OF THE REGISTRY ACT.

From a Registrar:

My idea of the proper charge for registering the certificate under 9 George 5, Chap. 62, under *The Public Health Act Amendment* is $2.00 and for the releasing certificate the same fee. Have you had any inquiries as to this?

The city seem to think the fee might be less, they happen to have a large number of these certificates to record, but as I presume they are to be written

in full and there is an affidavit and the necessity for a certificate on the duplicate, it may be considered as an ordinary instrument as to the proper fee.

Letter in Reply:

Replying to your letter of the 21st instant, it seems to me that the fee for registering a certificate under 9 George V, Chap. 62 is covered by the words "Every other certificate", in clause "p" of section 92, *Registry Act*.

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(1) Fees—For necessary references under clause "c" of section 92. (2) Unregistered Plan—When an instrument may refer to an unregistered plan.

To a Solicitor:

I have carefully considered the matter referred to in your letter of the 12th instant, and the view of the Registrar is the correct one, that he may charge from 25 cents to $3.00 per lot for the necessary references under clause C. of section 92.

With reference to the last paragraphs of your letter I may say that section 84 of *The Registry Act* prohibits the registration of an instrument that refers to an unregistered plan and he may refuse registration unless you can refer him to the number of an instrument previously registered in respect of the same land which refers to the unregistered plan in question.

Plan—Apparent owners—Registration does not settle the title.

I. From a Solicitor:

My clients are endeavouring to subdivide their lands, and have offered to the Registry Office at B., a plan of same for registration. The Registrar does not feel inclined to permit registration of the plan. I had a consultation with him on the 23rd instant, and all of his objections were removed except one, and in that we decided to refer the matter to you. I expect you will hear from them if you have not already done so. The Registrar wished to consult the surveyor before referring it to you, and he probably has done so by this time.

Attached to this letter I have picked out the documents in the abstract leading up to the dispute, also a plan of the different parcels which are on the paper attached. I have done this in order to save you the trouble of looking through the whole abstract as it is a very long one.

The trouble arises in registered No. 6808 with the words "*excepting one acre sold heretofore by one Radford*". You will notice by the paper attached that these parcels were sold and I have numbered them "1", "2", "3" and "4". Also notice that by numbers 6113 and 6119, I. H. Radford becomes the owner of the four parcels—eighty-seven and one-half acres in all. By number 6194 Radford conveys all four parcels to Maud Fox, so that he has left after the registration of 6194 no part of the west eighty-seven and one-half acres in himself or which he could convey to anyone. Now 6808 conveys eighty-six and one-half acres as described in numbers 6113 and 6119 "except one acre sold by Radford." Now Radford could not except one acre as he had conveyed all. I therefore submit that the whole lands in 6113 and 6119 are conveyed by number 7808

to Harry Wardman. This is the point in dispute between the Registrar and myself.

If it were a matter in which I could get a conveyance from Radford or Ackerman, I would readily get it, but Radford is dead and, Ackerman, we cannot find anything about him, but it does appear to me that 6808 conveys the whole lands mentioned in 6113 and 6119. The mention of eight-six and one-half acres I submit would not be material, and the excepting of one acre should not prevail, as Radford had nothing to sell, and having nothing to sell or convey the whole lands would be covered by 6808.

I will enclose you my abstract. It is not up to date, but it shows sufficient for the point in dispute and I would ask you to return same to me when you get through. I enclose you stamps for returning the abstract.

Letter in Reply to the Registrar:

I have carefully considered the correspondence with reference to the plan in question, and have gone over the abstracts of Title submitted.

What section 81, subsection 16 of *The Registry Act* requires is that the Registrar must satisfy himself from the books of his office that the persons who sign the plan are apparently the owners of the land sub-divided.

On accepting the plan for registration the Registrar does not settle the question of title and as stated by the late Mr. Guthrie, registration of a plan does not prove, admit or establish that the parties registering it have a good title, that by registering the plan the Registrar merely treats them as the apparent owners, though they may not in fact have a good title.

Your present difficulty would seem to arise from the words "excepting one acre sold heretofore by one Radford" in instrument 6808. From the abstract it would seem that Radford became the owner of the 87½ acres by instruments Nos. 6113 and 6119, and that he afterwards, by 6194, conveyed the same 87½ acres to Maud Fox leaving no part of the 87½ acres in himself or which he could convey to anyone. Maud Fox subsequently conveyed the whole 87½ acres to Anna Radford and she in turn conveyed the same to Ford Ackerman.

From the Registry books then Radford apparently had no right to make a subsequent conveyance of an acre, and it does not appear on the Registry books that anyone is the registered owner of an excepted acre as mentioned in instrument No. 6808.

Upon the whole therefore, although the matter is one not altogether free from doubt, it appears to be a case in which you may not refuse registration of the plan. Those who have signed it are from your books the apparent owners.

I would suggest, however, that a reference be made in the remarks column of the Abstract Index to Instrument No. 6808 and the exception contained therein. It will be for the parties who have to make searches to decided as to title.

II. To a Registrar:

I have gone through the papers carefully that you sent me in this matter and now return them herewith by registered mail.

As I understand it: by Deed No. 6337, from Hamilton to Kehoe (while the lands are not described according to the last registered plan as required by section 81, subsection 11 of *The Registry Act*) it is intended to convey lots "I," "J," "K" and "L" as shown on said plan, excepting thereout certain lands conveyed to Bassingthwaite being those described in No. 4417.

The lands conveyed by this last mentioned instrument, namely, 4417, although very indefinitely described, are, I believe, supposed to form part of lot "J" and all of lot "K" as shown on the aforesaid plan, but the deed is not registered against lot "K." The deed to Kehoe, namely, No. 6337, apparently has been registered against lot "K," showing the title of this lot in Kehoe. The new survey and surveyor's certificate show that in any case it does not affect "K."

The solicitors now want to register the plan in which "K" is included and you think that as Mrs. Kehoe is the last registered owner, so far as your books show, she or her legal representatives should join in the plan, or the title should be vested in the persons professing to be the owners and who seek to register the plan, a course which the solicitors contend is impossible as the heirs of Mrs. Kehoe are many, reside in different places and some of them are *sui juris*.

I appreciate the difficulties facing both the registrar and the solicitors, which difficulties have arisen from the registration of instruments with insufficient descriptions; for instance, the description in the deed of Bassingthwaite is so indefinite that a registrar might reasonably profess his inability to determine the exact location of the land being conveyed or arrive at a wrong conclusion of the lands affected thereby.

The solicitors appear to have in their possession a Quit Claim Deed from the husband of the late Mrs. Kehoe. If this quit claim deed be now registered could it not be said that the grantees therein, the persons who now desire to register the plan, "appear by the books of the Registry Office to be the owners of the lands," namely, lot "K"?

The new survey and surveyor's certificate show that in any case, instrument No. 6337 does not affect lot "K" as the lands in No. 4417, which include lot "K," are excepted thereout, and I would suggest that the certificate and the coloured sketch attached to it be desposited under the *Custody of Documents Act*, R.S.O. Chap. 125, and that the red ink entries thereof be made in the Abstract Index, required by the statute 6 Geo. V, Chap. 24, section 21. This, with the registration of the Quit Claim would, I think, under the circumstances, be sufficient to satisfy the registrar that the persons filing the new plan "appear in the registry books to be the owners of the land" as provided by section 81, subsection 16.

I do not care to authorize any change to be made in regard to the registrations respecting lot "K," especially as in this particular case I do not think the descriptions in the instruments are as clearly set out as might be desirable. Of course, it is your duty in respect to the entries of instrument No. 6337, to state that the land in No. 4417 is excepted thereout, leaving those who investigate the title to decide whether or not lot "K" is, as a fact, excepted.

Under all the circumstances therefore, and although the matter is not free from doubt, I think that after the said Quit Claim has been registered and the certificate and coloured sketch deposited, you may not refuse registration of the plan. Registration of the plan will not, of course, confer any title.

PLAN—OWNER DESIRES CANCELLATION. AN AMENDED PLAN UNDER SECTION 86, NOT CANCELLATION, IS THE PROCEDURE.

From a Registrar:

I have a request from a solicitor of this town, as to what steps can be taken to cancel a plan of a subdivision of a block of land within the town known as

Prescott Park. This subdivision consists of 3,600 lots and the plan was registered April 13, 1913, and since that date only one lot has been sold. The entire block is farm land.

If the sale of the one lot is to be considered the owner of the remainder of the lots is prepared to buy this one lot, and all the land will be in the name of one man.

Mr. H—— states his client wishes to mortgage this property, and is not willing to pay the large registration fee, are his reasons for wanting to cancel the plan.

Any information you can give me will be appreciated.

Letter in Reply:

You wrote to me recently with reference to the procedure to be adopted where the owner of farm land that has been divided into some 3,600 lots and the plan registered, desires to have the plan cancelled. In the case you mention, I understand that the plan was registered in April of 1913 and that only one of the 3,600 lots has been sold, that the owner of the others intends to purchase this one.

It would seem that the practice adopted in the County of York in similar cases has been to proceed before the County Judge under section 86. A new plan as amended would have to be prepared and registered and have endorsed thereon the Judge's order. The streets, of course, would have to be closed after giving such notice to the municipality as the Judge might require. The registered plan is not cancelled. What is done is the registration of a new amended plan.

INSTRUMENTS THAT FROM FREQUENT HANDLING HAVE BECOME "TORN AND FALLING TO PIECES"—CERTIFIED COPIES DIRECTED.

To a Registrar:

In one of the registry offices I find an instrument which, owing to frequent handling, has become torn and is falling to pieces. The Registrar states that when Mr. Guthrie's attention was called to this some years ago he stated that he had not power under the Act to order copies, nor to order payment for recopying same. My recollection is that on the occasion of one of my visits to your office you showed me a number of original documents, notarial copies of which Mr. Guthrie ordered to be made, for similar reasons, namely, that they were becoming dilapidated through frequent use.

Will you please give me a report as to this as I am very anxious that these old documents should be preserved.

Letter in Reply:

I have your letter of 9th instant and while I have not available the order of the late Inspector, it is a fact that he directed the re-copying of a number of original instruments for the purpose of preservation, and I was paid for the service rendered. Some of this work was done in 1914. It was not a very great matter, but Mr. Guthrie agreed that in view of the exceptional handling of originals here, because of the local practice of searching them, it was necessary that some effort be made to preserve those which from much usage were likely to become undecipherable.

I must have destroyed the letter of authority in my last house-cleaning.

Letter to a Registrar:

I have carefully considered the question of re-copying Instrument No. 20547 and I have concluded to request you to make a certified copy of the same and to carefully preserve the original.

There seems to be nothing in *The Registry Act* that will give me authority to ask the municipality to pay you for this work but I feel quite sure that if you call upon the proper municipal authorities, say the clerk and solicitor, and show them the absolute necessity for it, I have not any doubt that they will recommended payment to you for the work.

CAUTION—REGISTRATION OF A CAUTION UNDER THE DEVOLUTION OF ESTATES ACT, IN WHICH NO LANDS ARE DESCRIBED.

From a Solicitor:

Re Estate of Edwin E. V., deceased.

The above deceased died several years ago owner of several parcels of real estate in the town and in two or three of the surrounding townships. The administratrix of his estate finds it necessary to register a caution under section 15 of *The Devolution of Estates Act.* For this purpose we have tendered to the Registrar here for registration a caution in which the administratrix certifies that it may be necessary for her under her powers and in fulfilment of her duties as administratrix to sell the real estate property of her deceased husband, or part thereof, and with it the necessary affidavit of execution, and the affidavit of the said administratrix confirming the said necessity set out in the caution, and with the other particulars called for by subsection 1(*b*) of the said section 15, also pursuant to subsection 1(*d*) the order of the District Court Judge allowing her to register the said caution.

The Registrar refuses to accept this caution for registration without a Statutory Declaration setting forth a description of the lands. Now in the first place in order to furnish what the Registrar asks for we would have to set out in a declaration the descriptions of a number of different parcels in different localities, a somewhat awkward thing to do under the circumstances; and in this connection you will also observe that the caution does not certify the necessity of selling all of the parcels but, in accordance with Form No. 1 of the Act, "the real property of the said Edwin E— V— deceased, or part thereof." She cannot say first what part.

The Registrar bases his refusal to accept the caution for registering, as we required, in the General Register, under section 23, subsection 8 of *The Registry Act.* We have pointed out to him what we now repeat, that that subsection does not assume to embody *all* the classes of documents that may be registered in the General Registrar, but simply specifies that certain documents such as Wills, Probates, Letters of Administration, etc., must be registered in that Register. If it were intended, which we submit it is not, and which the wording does not warrant, that *only* the classes of documents set out in subsection 8 can be registered in the General Register, then, for one thing, there would have been no necessity of enacting subsection 6.

To give subsection 8 of section 23 of *The Registry Act* the meaning that the Registrar would ascribe to it would make it quite inconsistent with section 13

and 15 of *The Devolution of Estates Act*, and would give to the said subsection of *The Registry Act* the character of repealing the provisions of these sections of *The Devolution of Estates Act* which provide that a caution *Form 1* under the last mentioned Act may be registered on compliance with the respective provisions and requirements set out in those sections.

As you well know, the authorities and the practice require that wherever possible, the Statutes must be read so as to make them the one consistent with the other, and this is very easily done in the present case by recognizing what we submit is quite patent on the face of it, that subsection 8 of section 23 of *The Registry Act* merely sets forth that the certain documents that are named in the subsection must be registered in the General Register, and not that they and no others can be registered therein.

For your ready reference to a few of the authorities along this line, I would recall to you, Hardcastle 4th edition, page 216 citing James L. J. in Ebbs *vs.* Boulnois (1875) L.R. 10 ch. 479-484. The law is stated that "if two inconsistent enactments, *it must be seen* if one cannot be read as a qualification of the other."

Also see Canada Sugar Refining Company *vs.* The Queen, (1898), A.C. 735, 741, referring to apparent inconsistencies in a Statue, where it says that *if possible* they must be read so as to make a consistent enactment of the whole Statute.

See also Kutner *vs.* Phillips, (1891), Q.B. 267, where it is said that the sections are not to be taken as the one repealing the other *if any other construction possible.*

In Erikkila *vs.* McGovern, 27 O.L.R. 498 (see page 506) Lennox, J. in dealing with the apparent inconsistency of section 172 with section 165 (now respectively 177 and 171) of *The Assessment Act*, very reasonably avoids the apparent difficulty by reading the qualified section 172 (177) as if it began with the words "subject to the provisions of section 165 (171)." Similarly in this case, even if subsection 8 of section 23 of *The Registry Act* were to be read as setting forth the only documents that could be registered in the General Register, instead of, as it plainly purports we submit, merely that the documents named therein must be registered in that Register, following the cases cited and the opinion of Lennox, J. referred to, the proper way would be to read the said subsection of *The Registry Act* as if it commenced with the words "subject to the provisions of sections 13 and 15 of *The Devolution of Estates Act.* The last mentioned sections are very positive and specific, we submit, in providing that a caution in Form 1, which form does not contemplate any description whatever, may be registered upon compliance with the other respective requirements of the two sections.

We are sending a copy of this letter to the Registrar and we shall be obliged very much if you will kindly rule on the matter at your earliest convenience.

Letter in Reply:

Re Estate of Edwin E. V., deceased.

I am in receipt of your letter of the 11th instant. Your attention seems not to have been drawn to section 34 of *The Registry Act* which is conclusive. The question was before me in the year 1918. See my report for that year, page 18.

Either all the lands should be set out in the affidavit under section 15(*b*) of *The Devolution of Estates Act*, "or a part thereof mentioned in the caution" (*ibid.*). In your letter it is stated that the administratrix "cannot say just what

part," but the Statute is imperative and if she cannot say "just what part" the alternative is to mention all.

The two Statues, as you say, should be read together. Reading them together, section 34 of *The Registry Act* applies to the case in point and the Registrar is prohibited from registering the caution unless the affidavit under that section is filed. If the necessary description is not furnished in the caution, it must be given in a separate affidavit under section 34.

Sections 13 and 15 of *The Devolutions of Estates Act* and Form 1 are clear as to the necessity of specifying the part to be sold, where the whole is not required. Section 34 of *The Registry Act* is not inconsistent with *The Devolution of Estates Act*, but merely lays down the general rule applicable to all instruments including, of course, cautions.

Further Letter from Solicitor:

Re Estate of Edwin E. V., deceased.

We thank you very much for your favour of 24th instant replying to our inquiry of 11th instant. Since writing you we took note of the further section of the Act to which you refer, section 34, and observed that it is just as you say. We accordingly procured affidavit from the administratrix setting forth the description of the land particularly affected, and attached same to the caution which we registered. We regret the unnecessary trouble caused to you herein, and remain.

Section 2 of The Registry Amendment Act, 1923, is mandatory—Ruling of the Honourable the Attorney-General.

From a Deputy Registrar:

Am enclosing letter from firm of lawyers *re* Act to amend *The Registry Act*, Bill No. 94 (45*a*). I returned mortgage for address of mortgagee, the letter enclosed is in reference to the said amendment coming into effect July 1st, 1923. Would like to know if a mortgage or deed is sent for registration without the address endorsed thereon as *re* amendment. Shall I register without address or return for address? Or if I called by "phone" would it be within the meaning of the Act if they authorized me to "endorse" name etc.? An early reply would oblige.

Solicitor's Letter to the Registrar referred to in the above:

We return you the mortgage from Joseph B. to John F. with the street address of the mortgagee endorsed. This freak legislation is after all only directory and nowhere does the Act provide that a document shall not be registered unless the address is endorsed upon the document. We would have no hope of successfully defending a Registrar in an action brought against him for damages for refusing to register a document without this address endorsed upon it. If an execution came into the sheriff's hands taking priority over this mortgage the mortgagee would hold the Registrar responsible for his refusal to register the document.

Reference to the Attorney-General:

Herewith I beg to enclose a letter received from the Deputy Registrar of

Deeds at S——— and the solicitor's letter referred to therein. The amendment referred to is that made by *The Registry Amendment Act, 1923* and is as follows:

> 45*a*. Every deed or conveyance and every charge or mortgage registered under this Act, shall by endorsement thereon show the full name and place of residence, giving the street number (if any), of the grantee or mortgagee, as the case may be

I have given instructions that the endorsement required by this section may be made anywhere upon the instrument, but I have not as yet given an opinion as to whether or not a Registrar may refuse registration where the endorsement has not been made, as my opinion in such matters has not the force of a legal decision.

I doubt if the section was intended to be merely directory and yet it is hard to say just what a court would decide were a condition to arise such as is suggested in Messrs. M—— & M——'s letter. On the other hand in the case of non-compliance with the requirements of the amendment a grantee or mortgagee might perhaps run the risk of having the validity of his registration called in question.

In the early years of my inspectorate it was my practice to submit such dilemmas as this to the Chief Justice or the President of the High Court, but the late Sir William Meredith refused to entertain them on the ground that those who enacted the Statutes were in a better position to say what was their intention, and that this was for the Attorney-General and not for the Judges, unless the question arose in a case before them for adjudication. I mention this in order that you may understand why it is that I am troubling you about it.

Attorney-General's Reply:

As I write, I have before me yours of December 3rd.

My understanding of the legislation was that it was mandatory and that no instrument should be registered unless the address, etc., were upon it.

Yours sincerely,

W. F. Nickle.

The name, required to be endorsed upon the instrument of The Registry Amendment Act, 1923, is such a name as will identify the Grantee or Mortgagee.

To a Registrar:

Replying to your letter of the 7th instant it is my view that the name required by the Statute is such name as may identify the grantee or mortgagee. It seem to me then that the name "Thomas B. Jones" will, in this case, be sufficient for the purposes of the Statute.

THE NAME AND PLACE OF RESIDENCE REQUIRED BY THE REGISTRY AMENDMENT ACT, 1923, TO BE ENDORSED ON EVERY DEED OR MORTGAGE, MAY BE ENDORSED ANYWHERE UPON THE INSTRUMENT.

To a Registrar:

Replying to your letter of the 19th inst., I may say that the name and place of residence, required by 13-14 George V, Chap. 26, Sec. 2 to be endorsed upon every deed or mortgage, may be endorsed anywhere upon the instrument.

THE REGISTRY AMENDMENT ACT, 1923.—THE "PLACE OF RESIDENCE" IS A QUESTION OF FACT—IF THE TOWNSHIP IS MENTIONED THEN THE LOT AND CONCESSION NUMBERS OR THE RURAL ROUTE NUMBER SUFFICIENT.

From a Solicitor:

Under the amendment to *The Registry Act* of last session *re* clause for the endorsement on deeds and mortgages of the places of residence of the grantee or mortgagee, we find that some of the Registrars are asking for the post office address and some are asking for the lot and concession. This makes it very inconvenient, and we would like to obtain your ruling in the matter, so that we may be sure which is correct.

Thanking you in anticipation of an early reply, we are.

Letter in Reply:

Replying to your letter of the 13th instant, I may say that what the Act requires is the "Place of Residence." Just what is a man's place of residence it is difficult to say. In the case of farmers, no doubt the lot and concession would be the residence. The "Post Office" or "Rural Route Number"—while convenient places to which to address letters may or may not be the place of residence. If the township is mentioned, then no doubt the lot and concession numbers or the rural route number will be sufficient. Then as to a corporation, I suppose its place of residence would be the head office. Anything that I may say in the matter is an expression of opinion only, which of course has not the force of a legal decision. The place of residence is a question of fact.

REGISTRAR MAY MAKE THE ENDORSEMENT OF THE NAME AND PLACE OF RESIDENCE REQUIRED BY THE REGISTRY AMENDMENT ACT, 1923, SECTION 2.

From a Registrar:

We enclose a copy of a circular which we have mailed to our clients in N——— District, but we are daily receiving documents for registration from Toronto, Lindsay, Hamilton and various other parts of Ontario, also from Manitoba and Quebec, which have not the address endorsed on them, as required by Bill No. 94.

Shall we return these documents for this endorsement or is it our duty to put the endorsement on ourselves? There does not appear to be any penalty in the Act for refusing or neglecting to so endorse instruments.

We should be pleased to have your instructions in the matter.

Letter in Reply:

Replying to your letter of the 25th instant, I beg to say that it is my view that you need not return the instruments but that it will be sufficient if you endorse upon them the address required by the Statute. I think, however, that you should ascertain just what the address is before doing so.

TAX ON MORTGAGES—8 GEO. V, CHAP. 20, SEC. 70—BOND MORTGAGE—IN ORDER THAT HE MAY COMPUTE THE TAX THERE MUST BE FILED WITH THE REGISTRAR AN AFFIDAVIT PROVING THE FULL AND TRUE AMOUNT INTENDED TO BE SECURED BY THE MORTGAGEE.

To a Registrar:

From your letters I understand that a deed of trust and mortgage for $8,000,000 to secure a bond issue and covering lands in several of the Provinces of Canada, the Province of Ontario included, was registered in your office on the 17th February, 1917. As this was prior to the passing of section 70, chapter 20 of the Statute, 8 George V, no mortgage tax was payable thereon. There is now presented to you for registration a mortgage covering a parcel of land not included in the original mortgage paragraph of which reads as follows:

> "Now this indenture witnesseth that in consideration of the premises and of the sum of One Dollar of lawful money of Canada, now paid by the mortgagee to the mortgagor the receipt whereof is hereby acknowledged, and in accordance with the terms and provisions of paragraph 19, of Article VI, of the said deed of trust and mortgage, and to secure the due payment of the principal and interest of the bonds secured by the said deed of trust and mortgage at any time and from time to time issued and certified thereunder and of all and any sums payable thereunder or in respect thereof, with interest as therein provided and the performance of the obligations of the mortgagor therein contained, the mortgagor doth hereby grant, convey, assign, demise,mortgage, pledge and charge to and in favour of the mortgagee its successors and assigns as trustee with the payment of the said principal money of Eight Million Dollars and interest thereon at the rate of five per cent. per annum and of the first issue of Eight Million Dollars of the bonds referred to in said deed of trust and mortgage at any time outstanding according to their tenor and also with the payment of the principal and interest of all additional bonds which may from time to time be issued and certified pursuant to the said deed of trust and mortgage at any time outstanding according to their tenor and of all other sums from time to time due under and pursuant to the said deed of trust and mortgage to the mortgagee, its successors and assigns, etc., etc., and there is also included therein the following clause: 'And it is hereby declared and agreed that this Indenture of mortgage is supplemental to the said deed of trust and mortgage dated February 26th, 1917, and enjoys all the benefits and advantages of and is subject to all the recitals, terms, conditions, provisions, provisoes and covenants contained in the said deed of trust and mortgage and this indenture of mortgage is incorporated therewith and is to be read with and construed as forming a part of the said deed of trust and mortgage.' "

It is your contention that you should be furnished with a statement of the total value of the properties mentioned in the original deed of trust and mortgage

and also of the value of the property set out in the mortgage now sought to be registered, to enable you to compute the tax that should now be paid.

The description in the original deed of trust and mortgage is as follows: "All its freehold lands and real property now owned or hereafter acquired, and including the lands and premises described in the 2nd, 3rd, 4th and 5th schedules hereto."

The solicitors contend that the lands described in the mortgage come already under the provisions of the original mortgage, and that the instrument now in question is being registered for the purpose of making definite the fact that the lands therein described come within the provisions of the original mortgage, that it is not necessary for their clients to register this mortgage, and they submit that it should come under subsection 8 of section 37 of *The Statute Law Amendment Act of 1919* that it is "in a sense collateral security to the mortgage already registered, although possibly that may not be the correct way of describing it."

I am of opinion that this is not a mortgage that would come within subsection 8 of section 37 of the Statute of 1919 and I agree with the view of the Registrar that a tax is now payable upon such part of the eight million dollars as is secured by the mortgage now sought to be registered, and in order to compute this tax there should be filed with the Registrar pursuant to subsection 6 of section 70 of *The Statute Law Amendment Act, 1918*, an affidavit proving "the full and true amount of the monies intended to be secured" by the same.

TAX ON MORTGAGES—WHERE A MORTGAGE ALREADY REGISTERED HAS BEEN HYPOTHECATED THE TAX IS COMPUTED UPON THE SUM OF MONEY NOW BEING ADVANCED.

From a Solicitor:

Recently clients of ours advanced $9,000 on the security of the assignment to them of two mortgages for $5,000 each. The document we registered was a mortgage of the said mortgages by way of assignment, and we paid under protest on registration the sum of $9 tax. We took the matter up with the Registrar, and he held that it had been the practice to impose this tax on the registration of a mortgage of a mortgage, but suggested that we ask you for a ruling.

We contend that a mortgage of a mortgage is not within section 70, chapter 20, 8 George V, and that if any tax is imposed it should only be on the difference between the amount advanced and the face value of the mortgage or mortgages assigned. We will be glad if you will give this matter your consideration and let us hear from you.

Letter in Reply:

Replying to your letter of the 1st inst., it is my view that where a mortgage already registered has been hypothecated the tax provided by section 70, of the Statute, 8 George V, Chap. 20, is payable upon the amount of money now being advanced, which is the sum secured by the assigning instrument

TAX ON MORTGAGES—ABSENCE OF RECITALS REQUIRED BY THE STATUTE.

To a Solicitor:

Replying to your letter, I may say that *as the mortgage did not contain the recitals required* by subsections 11 and 12 of section 70 of the Statute, the Registrar had no option in the matter.

I have already dealt with this in my report for the year 1919, page 31. I fear that you will have to look to the province and the city for a refund.

PLANNING AND DEVELOPMENT ACT AND AMENDMENTS THERETO.

To a Registrar:

As promised, I beg to give you the following information with regard to *The Planning and Development Act:—*

The various Acts were consolidated in 1918, see 8 George V, chapter 38.

Section 2, clause (*c*) was amended by the Statutes of 1920, chapter 60, section 2.

Section 6, subsection 3, as to the Essex Border Municipality, see Statute of 1921, chapter 99, section 28.

Subsection 6 was added to section 6 by the Statutes of 1919, chapter 53.

Section 7, subsection 1, as to the Essex Border Municipality, see Statutes of 1921, chapter 99, section 28.

Subsections 10 and 11 repealed and new section enacted, Statutes of 1920, chapter 60, section 3.

Section 12, clause (*a*), Statutes of 1921, chapter 65, section 1.

Section 13, subsection 9, repealed and a new subsection enacted, Statutes of 1920, chapter 60, section 4.

As to the amendments, see especially:

(1) Fees—1919, page 324.

(2) Severances, etc.—1920, page 296.

(3) Highways in Zones—1921, page 242.

APPENDIX

Fees and Emoluments received by the Registrars of Deeds for the year 1923, with the years 1921

SCHEDULE A

Number.	Name of Registry Division.	No. of Municipalities therein.	Instruments registered in 1923				Patents		Deeds		Mortgages	
			Number of	Fees therefor.	Uncopied.	Copied but not compared.	No. registered.	Fees therefor.	No. registered.	Fees therefor.	No. registered.	Fees therefor.
1	Algoma	11	1,939	3,522 95	141	.....	8	21 80	764	1,776 90	405	644 70
2	Brant	7	3,455	5,685 45	.....	.....	...	.....	1,236	2,613 05	930	1,407 60
3	Bruce	29	2,976	5,173 25	.....	29	3	6 15	1,129	2,395 90	679	1,031 15
4	Carleton	12	2,829	5,359 85	157	83	1	2 00	1,013	2,258 25	664	1,019 99
5	Dufferin	9	1,231	2,021 00	.....	.....	...	.....	405	845 90	312	472 30
6	Dundas	8	900	1,499 60	.....	.....	...	.....	283	581 60	223	364 35
7	Durham, East	5	688	1,257 45	12	.....	...	.....	285	626 55	172	264 05
8	Durham, West	5	917	1,607 55	.....	.....	...	.....	375	788 00	207	311 65
9	Elgin	15	3,367	5,851 13	.....	.....	...	.....	1,127	2,492 55	825	1,260 30
10	Essex	28	16,500	30,875 35	31	.....	7	20 00	6,938	15,032 28	3,571	5,510 60
11	Fort William	23	2,007	3,567 65	29	.....	...	.....	1,077	2,214 40	308	468 25
12	Frontenac	18	1,116	2,132 70	.....	.....	9	23 75	432	944 80	295	453 60
13	Glengarry	8	967	1,884 35	2	.....	...	.....	276	878 20	293	349 50
14	Greenville	9	790	1,677 50	.....	.....	...	.....	300	725 90	201	386 85
15	Grey, North	13	3,476	4,434 43	.....	.....	...	.....	847	1,736 65	515	789 60
16	Grey, South	11	1,493	2,613 16	.....	.....	2	4 15	530	1,157 91	347	539 75
17	Haldimand	14	1,608	2,901 25	.....	.....	2	4 00	472	993 95	321	483 60
18	Haliburton	10	292	538 25	.....	.....	1	2 00	151	321. 00	45	73 45
19	Halton	9	2,637	4,337 65	97	332	...	.....	849	1,791 10	913	1,391 15
20	Hastings	34	3,054	5,331 22	583	.....	7	16 80	1,202	2,574 55	658	983 70
21	Huron	25	2,830	4,732 70	48	.....	...	.....	976	2,046 65	683	1,035 15
22	Kenora	3	271	587 20	.....	.....	...	.....	128	256 00	47	70 50
23	Kent	24	4,485	7,846 70	.....	.....	...	.....	1,323	2,982 40	1,149	1,757 50
24	Kingston	1	1,370	2,521 45	.....	.....	...	.....	453	999 05	368	557 60
25	Lambton	21	4,645	7,760 13	52	39	1	2 00	1,563	3,209 70	1,193	1,803 65
26	Lanark, North	10	671	1,210 20	8	.....	...	.....	279	591 25	135	205 50
27	Lanark, South	9	961	1,693 15	.....	.....	2	4 90	348	759 75	254	394 90
28	Leeds	16	2,005	3,378 75	.....	.....	...	.....	716	1,530 70	484	725 55
29	Lennox & Addington	13	1,139	1,941 30	52	60	2	4 00	419	903 05	264	402 95
30	Lincoln	14	4,654	8,474 90	2,289	.....	...	.....	1,736	3,856 10	1,181	1,803 00
31	London	1	4,937	8,050 20	.....	.....	...	.....	1,735	3,631 60	1,335	2,003 30
32	Manitoulin	57	534	935 60	62	10	2	4 30	188	384 35	113	181 00
33	Middlesex, E. and N.	14	3,363	5,875 90	.....	.....	...	.....	1,214	2,570 30	903	1,388 10
34	Middlesex, West	9	874	1,610 05	4	.....	...	.....	371	801 60	213	324 95
35	Muskoka	27	1,276	2,362 60	45	400	3	10 75	709	1,509 15	203	312 20
36	Norfolk	13	2,228	4,052 66	.....	.....	1	2 00	840	1,788 95	510	781 87
37	Northumberland, E.	9	1,343	2,297 85	.....	.....	...	.....	495	1,045 25	345	522 50
38	Northumberland, W.	5	823	1,387 40	155	.....	...	.....	309	655 85	156	236 20
39	Nipissing	18	1,198	1,993 70	.....	.....	4	8 00	506	1,024 50	300	459 40
40	Ontario	17	4,117	7,297 52	105	480	...	.....	1,724	3,616 95	1,058	1,635 89
41	Ottawa	1	5,478	9,108 75	516	260	5	7 05	1,486	3,305 75	1,572	2,358 00
42	Oxford	17	2,940	4,955 45	470	.....	...	.....	975	2,100 40	791	1,190 05
43	Parry Sound	53	758	1,402 75	.....	.....	1	2 00	408	863 05	124	189 30
44	Peel	9	2,866	4,640 95	125	80	...	.....	982	2,038 40	806	1,209 00
45	Perth, North	9	2,637	4,291 80	.....	.....	...	.....	888	1,853 30	755	1,143 60
46	Perth, South	7	885	1,464 60	27	.....	...	.....	280	594 55	262	394 00
47	Peterborough	19	2,757	4,931 53	7	36	8	18 20	1,067	2,328 84	647	994 69
48	Prescott	10	1,213	2,072 15	.....	.....	...	.....	341	766 55	345	523 90
49	Prince Edward	10	1,003	1,772 95	154	.....	...	.....	385	847 50	225	345 95
50	Rainy River	12	21	29 90	2	.....	1	1 60	.....	.....	1	1 50
51	Renfrew	44	2,301	3,878 45	.....	.....	9	18 45	790	1,708 85	603	914 20
52	Russell	6	1,291	1,930 50	32	.....	...	.....	326	669 05	489	664 55
53	Simcoe	28	5,622	9,863 89	45	.....	6	13 55	2,194	4,645 38	1,341	2,045 95
54	Stormont	6	1,515	2,544 15	.....	.....	...	.....	521	1,140 60	432	650 75
55	Sudbury	30	587	959 64	.....	.....	...	.....	214	464 14	124	187 55
56	Temiskaming	34	83	75 54	.....	.....	...	.....	.....	.....	.....	.....
57	Thunder Bay	14	1,334	2,508 79	.....	.....	...	.....	770	1,650 45	185	292 75
58	Toronto, East	1	11,357	2,288 65	.....	.....	...	.....	3,618	8,622 60	4,336	6,508 00
59	Toronto, West	1	11,256	18,407 70	.....	.....	...	.....	2,811	6,496 15	3,193	4,812 75
59a	Toronto, Mr. J. W. Curry	1	32,546	52,399 70	4,735	1,046	...	.....	8,002	18,538 25	9,984	14,976 05
60	Victoria	19	1,904	3,302 55	.....	.....	1	2 00	683	1,489 35	444	669 50
61	Waterloo	13	6,691	11,715 10	298	.....	...	.....	2,349	5,694 20	1,916	2,887 10
62	Welland	18	6,612	11,303 69	559	134	...	.....	2,558	5,383 95	1,679	2,582 15
63	Wellington, North	11	1,437	2,307 80	70	90	...	.....	488	1,001 95	385	572 50
64	Wellington, S. and C.	11	2,954	5,037 90	.....	.....	...	.....	976	2,131 75	777	1,182 10
65	Wentworth	11	18,785	30,591 11	.....	651	...	.....	5,521	11,761 86	5,710	8,600 65
66	York, E. and W.	15	23,224	39,862 77	1,914	49	...	.....	7,687	16,990 21	7,063	10,764 81
67	York, North	11	1,863	3,256 70	.....	.....	...	.....	695	1,477 60	474	719 85

which are contrasted the Fees, Surplus to Municipalities and Registrars' Receipts for and 1922.

SCHEDULE A—*Continued*

Dis. of Mortgages		Wills		Leases		Mechanic's Liens.		All other instruments		Abstracts		
No. registered.	Fees therefor.	No. registered.	Fees therefor.	No. registered.	Fees therefor.	No. registered.	Fees therefor.	Number.	Fees therefor.	Number.	Fees therefor.	Number.
377	399 55	70	166 30	3	6 35	49	24 55	263	482 80	249	317 45	1
798	855 15	126	266 45	12	39 15	20	5 60	333	498 45	96	169 30	2
645	691 10	156	380 95	83	182 50	.....	.....	281	485 50	582	703 65	3
578	866 92	163	403 25	3	10 05	10	7 25	397	792 14	281	510 40	4
312	341 75	53	127 55	1	2 90	2	50	146	230 10	153	252 80	5
224	242 70	69	145 15	2	6 35	1	50	98	158 95	46	67 70	6
128	148 15	57	131 10	4	13 90	.....	.....	43	73 70	113	306 86	7
149	188 15	59	132 25	.....	.....	5	3 90	122	183 60	124	182 05	8
808	880 40	165	397 15	69	194 15	8	2 00	365	624 58	219	416 85	9
2,443	2,625 20	155	358 75	249	710 20	157	66 55	2,980	6,551 77	465	718 00	10
343	352 45	27	63 75	1	3 45	4	1 00	247	464 35	222	357 65	11
209	309 40	60	179 70	14	38 20	.....	.....	97	183 25	124	274 70	12
223	256 45	61	168 25	8	23 50	.....	.....	106	208 45	58	81 20	13
184	218 55	66	162 60	3	7 65	.....	.....	36	175 95	12	58 05	14
493	512 15	103	228 65	9	18 95	.....	.....	255	416 30	247	261 15	15
348	391 85	97	234 35	4	8 75	.....	.....	165	276 40	490	440 40	16
282	296 45	74	169 35	221	544 25	1	50	235	409 15	329	340 35	17
37	39 40	8	16 45	.....	.....	1	50	49	85 45	59	105 80	18
569	611 55	93	218 40	3	7 80	20	5 00	190	312 65	588	450 10	19
587	615 60	199	426 85	16	40 00	7	2 25	378	671 47	516	966 25	20
644	681 55	239	515 95	3	6 75	14	3 50	271	443 15	664	514 35	21
43	43 00	2	4 00	.....	.....	1	50	50	99 80	12	19 05	22
1,044	1,083 80	161	353 55	233	717 35	27	7 45	548	944 65	320	540 70	23
325	490 60	58	177 60	4	12 20	6	3 90	156	280 50	35	59 90	24
997	1,020 00	198	411 15	16	42 75	14	3 50	663	1,267 38	153	137 95	25
122	131 95	65	149 50	1	2 30	1	50	68	129 20	130	97 00	26
217	245 75	69	159 25	3	10 10	8	2 00	60	116 50	144	117 80	27
429	442 90	131	279 05	14	34 35	9	3 35	222	362 85	60	127 65	28
261	293 50	77	166 05	.....	.....	3	80	113	170 95	36	111 10	29
992	1,242 90	136	330 20	27	97 95	19	11 80	563	1,132 95	676	1,311 35	30
994	1,021 20	150	339 55	16	67 10	59	14 95	648	972 50	41	155 60	31
98	100 05	14	28 60	59	134 00	.....	.....	60	103 30	76	29 95	32
616	685 65	225	551 85	5	10 15	17	4 50	383	665 35	140	398 70	33
194	207 25	48	112 90	7	16 60	.....	.....	41	146 75	141	272 80	34
174	180 40	55	127 05	1	2 75	9	2 50	122	217 80	108	139 15	35
417	454 00	73	171 40	176	447 90	3	1 80	208	404 74	143	333 60	36
289	311 65	71	173 75	1	2 60	3	2 25	139	239 85	400	611 55	37
141	142 65	68	145 20	1	3 05	.....	.....	148	204 45	162	345 85	38
224	235 05	31	59 15	6	17 10	14	6 70	132	183 80	113	118 40	39
714	766 90	139	329 15	16	74 40	34	13 65	432	860 58	542	887 80	40
1,408	1,549 90	249	547 30	8	24 90	66	16 50	684	1,299 35	503	543 05	41
698	806 10	144	344 15	1	2 30	5	1 25	326	511 20	383	679 15	42
106	112 65	39	88 25	3	13 70	.....	.....	77	133 80	78	123 65	43
601	622 15	85	194 50	2	8 10	18	4 50	372	564 30	356	606 55	44
671	732 80	111	259 95	3	9 30	8	2 00	201	290 85	190	245 85	45
192	201 80	79	169 10	.....	.....	.....	.....	72	105 15	101	96 00	46
526	606 30	122	297 05	.....	.....	7	2 30	380	684 15	105	261 30	47
360	411 00	49	125 30	2	23 10	.....	.....	116	212 30	114	239 80	48
223	243 30	73	168 85	5	13 00	.....	.....	92	154 35	118	174 80	49
.....	.....	.....	.....	.....	.....	.....	.....	19	26 80	4	1 25	50
516	561 90	117	267 05	2	5 35	10	5 00	254	397 65	394	331 35	51
369	374 50	40	91 95	.....	.....	.....	.....	67	130 45	269	358 55	52
1,216	1,414 20	255	605 85	11	48 70	28	8 80	571	1,081 46	718	1,432 20	53
368	404 55	73	163 10	3	8 40	11	2 75	107	174 00	106	290 15	54
115	115 50	9	24 50	.....	.....	18	4 50	107	163 45	131	108 25	55
.....	.....	.....	.....	.....	.....	.....	.....	83	75 54	.....	.....	56
206	209 25	32	68 70	2	6 50	9	2 75	130	278 30	.....	330 65	57
2,697	2,844 30	.....	.....	42	148 05	125	32 40	2,539	3,933 30	630	1,272 75	58
2,652	2,798 75	381	897 15	17	57 15	62	16 05	2,140	3,329 70	450	1,172 25	59
7,248	7,624 30	482	1,169 05	101	394 55	442	118 00	6,287	9,579 50	1,511	3,091 45	59a
400	447 05	129	303 95	4	15 40	4	1 00	239	374 30	74	141 25	60
1,413	1,544 95	223	601 25	9	28 60	160	40 90	621	918 10	165	296 80	61
1,389	1,535 25	189	406 72	11	30 90	63	43 04	723	1,321 68	1,424	1,894 64	62
326	354 05	82	168 95	1	2 60	3	1 50	152	206 25	281	429 00	63
688	773 70	123	302 35	1	3 55	10	2 50	379	641 95	139	238 65	64
4,030	4,277 77	402	851 25	23	67 50	175	51 95	2,924	4,980 13	954	1,954 95	65
3,698	4,101 50	245	547 70	.....	.....	365	122 76	4,166	7,335 79	533	1,211 90	66
396	463 95	103	230 35	5	6 00	3	95	189	358 00	231	369 55	67

Fees and Emoluments received by the Registrars of Deeds for the year 1923, with the years 1921

SCHEDULE A.—*Continued.*

Number.	Name of Registry Division.	Searches		Fees from other sources not enumerated.	Amount received for work done for municipalities, Sec. 107.	Fees earned and not received.	Earned in Land Titles Office.	Earned in Registry Office.
		No. Registered.	Fees therefor.					
1	Algoma	1,298	493 10	69 00				
2	Brant	2,391	620 95	48 10				
3	Bruce	1,180	445 65	154 50		417 49		
4	Carleton	1,772	996 80	177 00				
5	Dufferin	889	272 35	126 30		4 70		
6	Dundas	219	111 40	56 55				
7	Durham, East	243	106 45	40 50				
8	Durham, West	403	138 50	40 90	330 50	110 95		
9	Elgin	2,474	705 62	238 85	585 25			
10	Essex	9,287	3,730 10	491 65				
11	Fort William	1,850	589 80	117 45			2,301 52	4,632 55
12	Frontenac	597	320 75					
13	Glengarry	379	230 45	51 35		103 65		
14	Grenville	73	24 75	17 85				
15	Grey, North	944	417 13	53 85		568 41		
16	Grey, South	535	133 45	122 65		457 78		
17	Haldimand	311	282 65	45 50		294 31		
18	Haliburton	74	61 30	4 25				
19	Halton	1,324	1,083 10	128 50	54 32			
20	Hastings	2,458	698 70	42 80				
21	Huron	1,253	358 40		500 00	831 10		
22	Kenora	267	85 70	8 65			2,588 90	587 20
23	Kent	2,135	1,004 40	152 00		400 00		
24	Kingston	1,188	480 35		34 05			
25	Lambton	2,601	1,269 50	65 30	33 75			
26	Lanark, North	383	142 80	33 85				
27	Lanark, South	538	314 15	39 65				
28	Leeds	1,067	277 75					
29	Lennox and Addington	1,074	315 80	144 10		58 90		
30	Lincoln	3,182	1,860 45	233 25		647 43		
31	London	2,504	1,190 80	52 20	95 00			
32	Manitoulin	515	122 55	8 75		8 85	39 50	1,096 85
33	Middlesex, East and North	1,978	785 55	183 05	28 10	3 80		
34	Middlesex, West	369	175 95	62 80		170 00		
35	Muskoka	523	280 60	123 35			1,398 80	2,905 70
36	Norfolk	1,781	533 00	60 25				
37	Northumberland, East	241	85 30	241 95	518 40			
38	Northumberland, West	504	163 50					
39	Nipissing	775	228 50	22 60			2,508 07	2,363 20
40	Ontario	1,377	479 85	251 20	65 75			
41	Ottawa	2,961	740 25	1,662 15	205 65			
42	Oxford	1,918	499 00	99 00		229 00		
43	Parry Sound	1,790	448 50	84 45	20 60	250 50		
44	Peel	802	341 20	46 40		135 00		
45	Perth, North	1,603	409 80	133 80	26 50	367 55		
46	Perth, South	533	163 30	39 00		16 35		
47	Peterborough	1,787	930 02	129 80				
48	Prescott	202	89 95	104 65		63 00		
49	Prince Edward	474	181 70	36 60	4 20	22 55		
50	Rainy River	9	6 45	2 15			4,333 30	39 75
51	Renfrew	734	183 50	142 95	21 00	80 00		
52	Russell	536	183 40	270 95				
53	Simcoe	2,736	899 46	94 62		800 00		
54	Stormont	1,150	401 00	270 20		55 70		
55	Sudbury	289	119 40	26 90			5,550 10	1,214 19
56	Temiskaming	13	3 41	2 63			20,530 37	93 81
57	Thunder Bay		326 80	70 55			2,440 95	3,236 70
58	Toronto, East	3,388	2,576 05		355 00			
59	Toronto, West	4,395	2,976 65		170 90			
59a	Toronto¶	11,726	8,343 20					
60	Victoria	1,710	508 30	29 75		333 92		
61	Waterloo	2,247	991 20	81 50		484 85		
62	Welland	4,469	1,410 20	373 61		1,814 11		
63	Wellington, North	236	146 85	51 55				
64	Wellington, S. and C	2,430	926 15	139 80				
65	Wentworth	10,974	6,816 10		410 85	1,896 60		
66	York, East and West	10,388	4,644 20	292 23	360 30			
67	York, North	943	548 20		366 00			

*Including $200 salary paid by the Province.
†Land Titles Office included, 8 Geo. V, cap. 27, sec. 20 and including also $600 salary paid by Province.
‡Land Titles Office included.
‡‡O-in-C. 31st October, 1914, salary.
‖Salary—Orders-in-Council—12th May, 5th August and 21st December, 1921.
¶See The Toronto Registry Office Act, 1923 and Regulations thereunder.
**Seven months' salary.
††Including Mr. Ryan's superannuation.

which are contrasted the Fees, Surplus to Municipalities and Registrars' Receipts for and 1922.—*Concluded*

SCHEDULE A.—*Concluded.*

Gross amount of fees earned for 1923.	Gross amount of fees for 1922.	Gross amount of fees for 1921.	Amount paid Senior Deputy.	Amount paid Junior Deputy.	Other charges in connection with office.	Surplus paid under Sections 101 and 109 of the Registry Act.	Net amount to Registrar.	Number.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
4,402 50	5,402 72	5,580 79	1,080 00	.....	961 93	122 11	2,238 46	1
6,523 80	6,846 35	7,676 40	.....	.....	1,980 00	1,071 90	3,471 90	2
6,477 05	6,569 10	7,259 40	2,000 00	.....	7 99	639 02	3,039 03	3
7,044 05	7,511 13	6,929 95	2,000 00	900 00	588 12	577 96	2,977 97	4
2,672 45	2,834 51	3,316 38	405 00	73 50	6 50	87 49	2,099 96	5
1,735 25	1,758 60	1,803 55	700 00	.....	15 00	.....	1,020 25	6
1,718 75	1,840 15	1,808 10	360 00	360 00	.....	.....	998 75	7
1,969 00	2,225 05	2,272 48	900 00	.....	24 50	.....	1,044 50	8
7,212 45	8,110 85	8,213 12	1,300 00	.....	1,513 48	999 49	3,399 48	9
35,815 10	30,300 08	26,886 65	3,416 60	.....	7,076 27	19,190 01	6,132 22	10
‡6,934 07	‡7,703 80	‡7,405 84	1,200 00	.....	1,868 44	732 81	3,132 82	11
2,728 15	2,728 45	3,225 00	75 00	555 00	35 00	62 63	2,000 52	12
2,247 35	2,141 87	2,388 94	900 00	.....	12 00	.....	1,335 35	13
1,778 15	1,871 40	2,040 50	500 00	.....	19 00	.....	1,259 15	14
4,434 43	4,632 80	5,122 80	780 00	.....	1,375 92	105 70	2,172 81	15
3,309 66	3,321 30	3,791 50	700 00	.....	106 45	150 96	2,352 25	16
3,569 75	3,263 30	2,923 40	.....	.....	1,093 81	145 18	2,330 76	17
*909 60	*862 85	*799 00	.....	.....	21 70	.....	887 90	18
5,999 35	5,804 55	5,214 90	936 00	624 00	361 25	839 05	3,239 05	19
7,038 97	7,122 64	8,016 10	1,600 00	.....	1,183 81	927 58	3,327 58	20
5,605 45	6,308 48	6,817 19	1,500 00	.....	645 35	530 05	2,930 05	21
‡3,176 10	‡3,295 70	‡3,005 30	1,500 00	.....	213 33	.....	1,462 77	22
9,543 80	9,805 58	10,480 75	2,000 00	.....	2,067 00	1,538 40	3,938 40	23
3,061 70	2,654 30	2,966 35	620 00	.....	405 78	57 19	1,978 73	24
9,232 88	10,145 05	9,724 02	1,300 00	.....	2,288 00	1,622 44	4,022 44	25
1,483 85	1,463 70	1,711 10	300 00	.....	.....	.....	1,183 85	26
2,164 75	2,357 65	2,187 20	700 00	.....	.....	.....	1,464 75	27
3,784 15	3,966 14	4,434 48	471 00	.....	61 50	425 83	2,825 82	28
2,512 30	2,466 85	2,703 85	850 00	.....	106 00	5 63	1,550 67	29
11,879 95	11,875 20	11,532 64	760 00	1,319 20	2,386 60	3,072 73	4,341 42	30
9,448 80	8,486 60	8,397 20	1,710 00	780 00	59 00	2,609 82	4,289 98	31
†1,736 35	†1,709 75	†1,275 75	613 00	112 00	25 80	.....	985 55	32
7,243 20	7,445 95	7,258 65	1,100 00	.....	781 70	1,480 75	3,880 75	33
2,121 60	2,467 60	2,432 85	450 00	200 00	15 00	.....	1,456 60	34
‡4,304 50	‡4,181 30	‡4,509 55	1,000 00	600 00	‡800 00	40 45	1,864 05	35
4,979 51	4,797 00	5,516 90	1,200 00	600 00	56 00	361 75	2,761 76	36
3,236 65	3,334 65	3,683 53	650 00	.....	298 00	107 73	2,180 92	37
1,896 75	2,053 55	1,866 00	.....	480 00	.....	.....	1,416 75	38
‡4,871 27	‡5,425 63	‡5,238 36	910 00	.....	.....	.....	‡‡3,000 00	39
8,916 37	8,092 93	6,787 90	1,430 00	.....	2,284 14	1,401 12	3,801 11	40
12,054 20	12,638 25	12,601 95	2,344 20	1,770 40	1,707 45	2,008 93	4,223 22	41
6,232 60	6,988 10	7,236 80	1,500 00	780 00	780 00	386 30	2,786 30	42
2,059 35	2,030 71	2,239 48	482 00	.....	.....	7 74	1,569 61	43
5,635 10	4,703 80	3,797 15	1,250 00	.....	741 00	622 05	3,022 05	44
5,081 25	5,394 25	5,850 57	936 00	.....	245 65	749 80	3,149 80	45
1,762 90	2,131 70	1,980 10	691 00	.....	30 00	.....	1,041 90	46
6,252 65	6,350 65	7,405 50	780 00	.....	648 00	1,212 33	3,612 32	47
2,506 55	2,842 45	3,598 62	1,200 00	.....	184 50	.....	1,122 05	48
2,166 05	2,455 60	2,319 85	175 00	.....	102 75	38 83	1,849 47	49
‡4,373 05	‡4,090 53	‡4,725 70	960 00	.....	.....	506 53	2,906 52	50
4,536 25	5,135 20	5,353 55	900 00	720 00	.....	274 87	2,641 38	51
2,698 40	3,074 50	2,984 02	850 00	.....	.....	34 84	1,813 56	52
12,290 17	13,441 49	13,761 75	1,300 00	.....	2,912 72	3,669 70	4,407 75	53
3,505 50	3,203 50	2,922 75	622 00	546 00	20 00	113 50	2,204 00	54
‡6,764 29	‡8,003 56	‡7,849 53	900 00	900 00	812 36	875 96	3,275 97	55
‡20,624 18	‡18,092 36	‡14,518 90	.....	.....	.....	.....	‖3,000 00	56
‡5,677 65	‡5,099 50	‡5,395 11	960 00	.....	1,147 15	585 25	2,985 25	57
25,937 45	59,063 40	50,573 70	1,733 33	1,250 00	10,629 47	9,592 61	2,732 04	58
22,556 60	52,639 75	48,555 55	.....	1,250 00	8,724 00	9,824 36	2,758 24	59
63,834 35	.....	.....	4,759 91	3,500 00	††23,933 56	24,825 26	**4,666 62	59a
3,981 85	3,701 95	3,700 85	850 00	.....	512 00	185 96	2,433 89	60
13,084 60	12,823 10	11,477 75	2,500 00	.....	2,919 46	3,298 62	4,366 52	61
14,982 14	13,807 05	14,288 07	1,040 00	936 00	5,226 35	3,401 81	4,377 98	62
2,935 20	2,786 40	3,335 79	900 00	.....	440 00	9 52	1,585 68	63
6,342 50	6,008 30	6,130 60	670 00	.....	1,324 00	974 25	3,374 25	64
39,362 16	37,790 73	36,770 10	3,500 00	1,600 00	11,455 00	16,926 44	5,880 72	65
46,011 10	43,942 04	37,151 92	2,423 00	2,500 00	12,912 70	21,757 86	6,417 54	66
4,174 45	4,867 97	4,976 90	780 00	.....	444 47	285 00	2,664 98	67

SCHEDULE C.

Showing the Earnings, Disbursements and Net Incomes of the Registrars of Deeds for the year ending December 31st, 1923, and the sums payable under Section 101 of The Registry Act.

No.	Registry Division	Where Office Situate	Registrar	Gross Earnings	Disbursements	Net Income	Percentage under Sec. 101	Net for Registrar	No.
				$ c.	$ c.	$ c.	$ c.	$ c.	
1	Algoma	Sault Ste. Marie	H. J. Moorehouse	4,402 50	2,041 93	2,360 57	122 11	2,238 46	1
2	Brant	Brantford	Alex. Graham	6,523 80	1,980 00	4,543 80	1,071 90	3,471 90	2
3	Bruce	Walkerton	W. H. McFarlane	6,477 05	2,799 00	3,678 05	639 02	3,039 03	3
4	Carleton	Ottawa	D. H. McLean	7,044 05	3,488 12	3,555 93	577 96	2,977 97	4
5	Dufferin	Orangeville	F. J. Patterson	2,672 45	485 00	2,187 45	87 49	2,099 96	5
6	Dundas	Morrisburg	R. J. Dillen	1,735 25	715 00	1,020 25	.....	1,020 25	6
7	Durham, East	Port Hope	W. H. Scott	1,718 75	720 00	998 75	.....	998 75	7
8	Durham, West	Bowmanville	*Miss J. A. Pollard	1,969 00	924 50	1,044 50	.....	1,044 50	8
9	Elgin	St. Thomas	J. H. Coyne	7,212 45	2,813 48	4,398 97	999 49	3,399 48	9
10	Essex	Sandwich	J. O. Reaume	35,815 10	10,492 87	25,322 23	19,190 01	6,132 22	10
11	Fort William	Fort William	J. E. Swinburne	†6,934 07	†3,068 44	†3,865 63	732 81	3,132 82	11
12	Frontenac	Kingston	W. J. Gibson	2,728 15	665 00	2,063 15	62 63	2,000 52	12
13	Glengarry	Alexandria	J. A. McRae	2,247 35	912 00	1,335 35	.....	1,335 35	13
14	Grenville	Prescott	W. S. Johnston	1,778 15	519 00	1,259 15	.....	1,259 15	14
15	Grey, North	Owen Sound	G. P. Creighton	4,434 43	2,155 92	2,278 51	105 70	2,172 81	15
16	Grey, South	Durham	A. H. Jackson	3,309 66	806 45	2,503 21	150 96	2,352 25	16
17	Haldimand	Cayuga	W. H. Howard	3,569 75	1,093 81	2,475 94	145 18	2,330 76	17
18	Haliburton	Minden	‡E. Noice, Pro tem	§909 60	21 70	887 90	.....	887 90	18
19	Halton	Milton	V. Chisholm	5,999 35	1,921 25	4,078 10	839 05	3,239 05	19
20	Hastings	Belleville	S. Russell	7,038 97	2,783 81	4,255 16	927 58	3,327 58	20
21	Huron	Goderich	Wm. Coats	5,605 45	2,145 35	3,460 10	530 05	2,930 05	21
22	Kenora	Kenora	C. W. Chadwick	†3,176 10	†1,713 33	†1,462 77	.....	1,462 77	22
23	Kent	Chatham	J. B. Clark	9,543 80	4,067 00	5,476 80	1,538 40	3,938 40	23
24	Kingston	Kingston	J. P. Gildersleeve	3,061 70	1,025 78	2,035 92	57 19	1,978 73	24
25	Lambton	Sarnia	A. MacLean	9,232 88	3,588 00	5,644 88	1,622 44	4,022 44	25
26	Lanark, North	Almonte	H. C. Bowland	1,483 85	300 00	1,183 85	.....	1,183 85	26
27	Lanark, South	Perth	Jas. Armour	2,164 75	700 00	1,464 75	.....	1,464 75	27
28	Leeds	Brockville	N. O. Kilpatrick	3,784 15	532 50	3,251 65	425 83	2,825 82	28
29	Lennox and Addington	Napanee	G. S. Reid	2,512 30	956 00	1,556 30	5 63	1,550 67	29
30	Lincoln	St. Catharines	C. E. Fisher	11,879 95	4,465 80	7,414 15	3,072 73	4,341 42	30
31	London	London	R. H. Dignan	9,448 80	2,549 00	6,899 80	2,609 82	4,289 98	31
32	Manitoulin	Gore Bay	C. C. Platt	‖1,736 35	‖750 80	‖985 55	.....	985 55	32
33	Middlesex, E. and N	London	Miss M. V. Walker	7,243 20	1,881 70	5,361 50	1,480 75	3,880 75	33
34	Middlesex, West	Glencoe	R. Dunlop	2,121 60	665 00	1,456 60	.....	1,456 60	34
35	Muskoka	Bracebridge	J. E. Lount	†4,304 50	†2,400 00	†1,904 50	40 45	1,864 05	35
36	Nipissing	North Bay	J. M. Deacon	†4,871 27	†5,357 12	.....	.....	**3,000 00	36
37	Norfolk	Simcoe	W. M. McGuire	4,979 51	1,856 00	3,123 51	361 75	2,761 76	37
38	Northumberland, E	Colborne	A. G. Willoughby	3,236 65	948 00	2,288 65	107 73	2,180 92	38
39	Northumberland, W	Cobourg	H. McCullough	1,896 75	480 00	1,416 75	.....	1,416 75	39
40	Ontario	Whitby	G. W. Dryden	8,916 37	3,714 14	5,202 23	1,401 12	3,801 11	40
41	Ottawa	Ottawa	J. P. Fisher	12,054 20	5,822 05	6,232 15	2,008 93	4,223 22	41

42	Oxford	Woodstock	W. L. MacWhinnie	6,232 60	3,060 00	3,172 60	386 30	2,786 30	42
43	Parry Sound	Parry Sound	C. Gillespie	2,059 35	482 00	1,577 35	7 74	1,569 61	43
44	Peel	Brampton	F. J. Jackson	5,635 10	1,991 00	3,644 10	622 05	3,022 05	44
45	Perth, N.	Stratford	J. Steele	5,081 25	1,181 65	3,899 60	749 80	3,149 80	45
46	Perth, S.	St. Mary's	H. F. Sharp	x1,289 00	600 00	1,041 90	.....	1,041 90	46
			Miss Currie, Acting	280 55	.....				
			G. D. L. Rice	193 35	121 00				
47	Peterborough	Peterborough	W. F. Morrow	6,252 65	1,428 00	4,824 65	1,212 33	3,612 32	47
48	Prescott	L'Orignal	F. W. Thistlethwaite	2,506 55	1,384 50	1,122 05	.....	1,122 05	48
49	Prince Edward	Picton	J. H. Holmes	2,166 05	277 75	1,888 30	38 83	1,849 47	49
50	Rainy River	Fort Frances	W. J. Keating	†4,373 05	†960 00	†3,413 05	506 53	2,906 52	50
51	Renfrew	Pembroke	R. A. Campbell	4,536 25	1,620 00	2,916 25	274 87	2,641 38	51
52	Russell	Russell	J. A. Gamble	2,698 40	850 00	1,848 40	34 84	1,813 56	52
53	Simcoe	Barrie	R. J. Sanderson	12,290 17	4,212 72	8,077 45	3,669 70	4,407 75	53
54	Stormont	Cornwall	J. C. Alguire	3,505 50	1,188 00	2,317 50	113 50	2,204 00	54
55	Sudbury	Sudbury	S. Fournier	†6,764 29	†2,612 36	†4,151 93	875 96	3,275 97	55
56	Temiskaming	Haileybury	L. H. Ferguson	†20,624 18	†12,414 18	.....	.....	¶3,000 00	56
57	Thunder Bay	Port Arthur	J. M. Munro	†5,677 65	†2,107 15	†3,570 50	585 25	2,985 25	57
58	Toronto, East	Toronto	Peter Ryan	25,937 45	13,612 80	12,324 65	9,592 61	2,732 04	58
59	Toronto, West	Toronto	W. J. C. McCrea, Acting	22,556 60	9,974 00	12,582 60	9,824 36	2,758 24	59
59a	Toronto••	Toronto	J. W. Curry	63,834 35	34,342 47	29,491 88	24,825 26	††4,666 62	59a
60	Victoria	Lindsay	C. D. Barr	3,981 85	1,362 00	2,619 85	185 96	2,433 89	60
61	Waterloo	Kitchener	O. S. Eby	13,084 60	5,419 46	7,665 14	3,298 62	4,366 52	61
62	Welland	Welland	J. C. Crow	14,982 14	7,202 35	7,779 79	3,401 81	4,377 98	62
63	Wellington, N.	Arthur	Jas. Tucker	2,935 20	1,340 00	1,595 20	9 52	1,585 68	63
64	Wellington, S. and C.	Guelph	H. Hortop	6,342 50	1,994 00	4,348 50	974 25	3,374 25	64
65	Wentworth	Hamilton	R. K. Hope	39,362 16	16,555 00	22,807 16	16,926 44	5,880 72	65
66	York, E. and W.	Toronto	D. L. Tarlton, Acting	13,226 40	4,625 70	8,600 70	6,641 71	1,958 99	66
			‡‡J. W. Mallon	32,784 70	13,210 00	19,574 70	15,116 15	4,458 55	
67	York, North	Newmarket	Miss McKay, Acting	2,131 75	444 47	1,687 28	163 00	1,524 28	67
			(a) R. L. Boag	2,042 70	780 00	1,262 70	122 00	1,140 70	

* Appointed O.-in-C., June 1st, 1923.

† Land Titles Office included, 8 Geo. V, cap. 27, sec. 20.

‡ G. W. Fleming has been appointed pro tem. from 1st January, 1924, to succeed Mr. Noice, O.-in-C., 27th December, 1923.

§ Includes $200 salary paid by the Province.

|| Land Titles Office included, also $600 salary paid by the Province.

**Salary—The fees of the Land Titles and Registry offices are transmitted monthly to the Provincial Treasurer. Mr. Deacon and his staff are paid salaries direct by the Provincial Treasurer, O.-in-C., 31st October, 1914.

x Mr. Sharp died 22nd September, 1923. Mr. G. D. L. Rice was appointed by O.-in-C., 8th October, 1923.

¶ Out of the fees of the Registry and Land Titles offices, Mr. Ferguson retains his salary of $3,000, pays to his staff their salaries as fixed by Orders-in-Council (first deducting therefrom and transmitting to the Provincial Treasurer the amounts required by the Superannuation Act), pays the incidental expenses of the offices, and then transmits the surplus, if any, to the Provincial Treasurer. See Orders-in-Council, 12th May, 5th August and 21st December, 1921.

•• Out of the fees of the office Mr. Curry retains his salary of $8,000, pays Mr. Ryan's superannuation allowance and the salaries of his staff, and, pursuant to sec. 148 of the Land Titles Act the surplus is transmitted to the Provincial Treasurer. See Orders-in-Council, 29th May, 1923, and the Regulations approved by O.-in-C. of same date.

††Seven months' salary.

‡‡Appointed O.-in-C., May 2nd, 1923.

(a) Appointed O.-in-C., 11th June, 1923, assumed office 1st July.

SCHEDULE B.—Showing the Number and Aggregate Amount of Mortgages Registered.

No.	Registry Division.	For nominal consideration or amount not specified.	For $1,000 or under.	Over $1,000 and not exceeding $2,000.	Over $2,000 and not exceeding $5,000.	Over $5,000.	Aggregate Amount.
							$ c.
1	Algoma	7	212	106	57	20	629,246 90
2	Brant	14	347	300	210	59	930 00
3	Bruce	18	264	169	196	32	1,295,344 15
4	Carleton	5	281	162	168	48	1,396,534 86
5	Dufferin	4	99	76	106	27	707,388 35
6	Dundas	..	79	59	78	7	440,232 61
7	Durham, East	5	76	44	40	9	312,552 05
8	Durham, West	3	79	60	53	12	423,822 81
9	Elgin	16	277	214	253	62	1,871,358 63
10	Essex	40	807	811	1,466	433	10,857,926 80
11	Fort William	5	138	78	63	22	1,223,409 58
12	Frontenac	2	140	63	77	13	729,000 43
13	Glengarry	2	110	72	86	23	627,610 05
14	Grenville	1	73	74	46	7	242,436 00
15	Grey, North	9	156	169	158	23	1,165,818 03
16	Grey, South	7	108	115	98	19	700,105 39
17	Haldimand	1	116	95	86	23	630,747 00
18	Haliburton	..	28	6	1	2	64,388 49
19	Halton	8	206	201	245	84	2,037,003 86
20	Hastings	6	318	153	144	36	1,162,938 51
21	Huron	19	222	177	225	39	1,468,652 00
22	Kenora	..	27	14	5	..	53,615 00
23	Kent	7	372	262	313	92	2,367,301 24
24	Kingston	....	120	119	104	23	823,946 00
25	Lambton	20	388	396	321	66	2,467,891 83
26	Lanark, North	4	64	39	24	4	1,967 15
27	Lanark, South	13	109	84	43	5	394,848 49
28	Leeds	..	188	117	141	31	
29	Lennox and Addington	..	113	77	60	13	568,506 05
30	Lincoln	..	302	396	370	94	2,656,027 42
31	London	8	342	433	461	91	3,600,599 59
32	Manitoulin	1	66	30	14	2	137,391 73
33	Middlesex, E. and N.	5	283	294	245	48	1,826,293 49
34	Middlesex, West	..	84	65	60	4	385,865 19
35	Muskoka	15	121	36	20	10	296,586 00
36	Norfolk	10	252	118	112	14	814,698 00
37	Northumberland, East	4	140	111	75	15	596,393 00
38	Northumberland, West	..	63	42	42	9	356,186 16
39	Nipissing	2	143	83	62	10	506,369 82
40	Ontario	5	418	306	256	71	2,222,129 60
41	Ottawa	6	366	353	608	230	6,350,641 80
42	Oxford	12	228	255	201	93	1,784,190 00
43	Parry Sound	1	88	28	4	3	117,107 84
44	Peel	10	239	271	207	79	1,979,251 51
45	Perth, North	8	183	247	268	42	1,818,205 37
46	Perth, South	4	74	72	88	23	546,861 16
47	Peterborough	3	272	180	151	39	1,261,805 42
48	Prescott	..	130	93	102	19	743,520 00
49	Prince Edward	1	95	55	61	13	418,705 77
50	Rainy River	..	1	..	..	..	500 00
51	Renfrew	22	276	140	119	46	1,096,879 59
52	Russell	..	203	76	91	26	700,194 23
53	Simcoe	2	645	349	282	54	2,277,674 03
54	Stormont	..	158	117	125	32	721,464 89
55	Sudbury	1	54	30	24	13	27,455 32
56	Temiskaming	..	..	..	..	..	.....
57	Thunder Bay	2	98	48	30	4	315,755 91
58	Toronto, East	..	817	1,143	1,997	376	14,209,600 00
59	Toronto, West	11	588	890	1,334	369	9,578,886 00
60	Toronto	..	1,795	2,640	4,563	981	31,828,640 00
61	Victoria	3	191	119	107	24	983,521 33
62	Waterloo	28	435	554	771	128	4,998,966 20
63	Welland	36	585	459	530	64	3,345,790 00
64	Wellington, North	..	126	91	139	29	631,290 00
65	Wellington, S. and C.	17	232	243	244	41	1,717,304 81
66	Wentworth	32	1,568	2,132	1,631	337	13,875,515 00
67	York, East and West	..	2,203	2,922	1,533	405	15,753,574 00
68	York, North	7	159	136	140	32	942,2·8 40

Schedule D.

The Registry Act, R. S. O., 1914, Cap. 124.

Schedule of the Fees and Charges Authorized under the Act and Amendments thereto. Compiled by Mr. J. C. Crow, Registrar of Deeds at Welland.†

Fees of Registrars, with a few exceptions which are also quoted, are found under Section 92, whose 21 paragraphs, (*a*) to (*u*) inclusive, deal with Fees exclusively.

It will be noticed that Individual Fees are provided in a few instances for the Registration of certain kinds of Instruments Specially Named, and that for All Other Instruments generally a Common Fee is prescribed by paragraphs (*a*) and (*b*).

Classifying them thus, and adding a class for All Other Services than Registrations, we have the following:

Table 1—Individual Registration Fees
(Under the various sections quoted)

	Fee
Administration—(See Sec. 92*s*). Grant of Letters of, (Intestacy).....	$1 50
Amalgamation of Loan Corporations Certificate of, (92*r*).....	4 00
Certificates, Registration of, (92*p*) Of Discharge of Mortgage (full or partial, form 10), and every other Certificate except those under paragraph (*q*), a *minimum* charge, if not longer than 300 words,* nor affecting more than 4 lots,‡ of....	1 00
If longer, or affecting more lots, add 10c. for each extra folio and 5c. for each extra lot, but the total charge must not exceed $5.00.	
Declaration, Statutory, (92*u*) for registering Instruments already entered in G. R. under Sec. 34(3)....	50c.
Discharge of Mortgage—Certificate of (92*p*). See under Certificates above.	
Money or Debenture By-Laws, (92*i*).	2 00
Mortgage, Assignment of, or agreement to extend, when *endorsed "not to be recorded in full,"* if not over 4 lots in one municipality, a *minimum* fee of—48(3).....	1 50
Add 5c. for each lot over 4, and 25c. for each additional municipality—48(4).	
See Sec. 48(5) as to Mortgage subsequently required to be recorded in full.	
Notice of Sale under Power in Mortgage, (92*t*).....	50c.
Order for Goods, Machinery, Etc.—(under Sec. 36), or Agreement to extend, if not recorded in full, same as Mortgage not recorded in full—48(7).	
Plan of Subdivision of Land, (92*h*) If creating not over 20 new lots.....	5 00
Add for each lot over 20 up to 100, 5c., and for each lot over 100, 2c., and for Registrar's search for names of owners and mortgagees, $1 (92*k*).	
Taxes, Certificate of payment of, (92*q*).	25c.

Table 2—Common Registration Fees.
Under Subsec. (a) and (b) of Sec. 92.

For other Instruments generally than those specially provided for by Table 1. A *minimum* charge (which includes the registration of the duplicate, if any) of.....	2 00
If Instrument is over 700 words in length,* or affects more than 4 lots, add—	
For extra copying 15c. per 100 words or fractional part thereof up to 1,400 words, and 10c. per 100 for what remains;	
For extra indexing, 5c. per lot up to 100 extra, and 2c. per lot for remainder.	
If Instrument embraces lots of land situate in different municipalities in same Registry Division, the method of calculation is the same, but there will be double, treble, etc., the amount of copying to pay for (See Secs. 47 and 51).*	

Table 3—Fees for other Services.
(As per sections quoted).

	Fee
Abstracts of Title—(See Sec. 92*f*). Their cost necessarily varies, depending upon the period covered, and includes various services listed in this table—Searching the titles of the lots making extra references and productions, etc.; also writing abstract (first folio, 25c., additional folios, 15c. each).	

SCHEDULE D.—*Continued.*

The Registry Act, R. S. O., 1914, Cap. 124.

Schedule of the Fees and Charges Authorized under the Act and Amendments thereto. Compiled by Mr. J. C. Crow, Registrar of Deeds at Welland.†

TABLE 3—FEES FOR OTHER SERVICES. —*Continued.*

Thus the *minimum* charge for an Abstract, one lot, will be ..... 50c.
(*i.e.*, one Search, 25c., one folio of writing, 25c.)
From this minimum charge cost of longer Abstracts, involving other services, may be determined.

AFFIDAVITS—(92*n*).
For drawing each, and swearing deponent ..... 25c.
For administering the oath only ..... 25c.

CERTIFICATES,
When furnished by Registrar under Sec. 92(*g*), each ..... 50c.

COPIES OR EXTRACTS, (92*f*).
Made by Registrar (beside Certificate of verification, 50c.), per folio ..... 10c.
If made by customer under Sec. 92(c), see under "Searches of Titles" below.

CONVEYANCES, List of, under Sec. 100.
Of land transfers when furnished by Registrar to Clerk or Assessment Commissioner, per instrument ..... 5c.

FEES,
In cases not provided for (See Sec. 93).
Disputes as to fees, (See Sec. 96).

PRODUCTIONS, (92*o*).
Of original documents in Registry Office, each ..... 10c.
And the same when produced in Court under a Judge's Order, plus proper witness fees.

REFERENCES, (92*c*), see under "Searches of Title."

SEARCH OF ALPHABETICAL INDEX, (92*d*).
For each name in a local municipality. 25c.
General, of Whole Division, for a name $1 00

SEARCHES OF TITLES, (92*c*).
Each lot, *a minimum* charge of ..... 25c.
Which includes not over 4 references and 3 folios of copy. Extra copy, 5c. per folio. Additional references up to 50, 5c. each, and above 50, 5c. for every two, but a general search of any one lot not to exceed $3.

SEARCH RE MONEY BY-LAW, (92*j*) .... 50c.

SEARCH OF GENERAL REGISTRY BOOK, (92*e*).
For whole Registry Division, as to each name ..... 25c.

SEARCH BY A SURVEYOR—88(7).
In making a Municipal Plan, the usual fees up to an aggregate of $25.00, and thereafter one-half the usual fees.

SEARCH, (92*c*) for subsequent Grantees or Incumbrances of subdivided land being sold under mortgage, when authorized by Statutory declaration, per lot, 10c., total not to exceed $2.00.

† Charges authorized by other Acts and Statutes, such as *The Mechanics' and Wage Earners' Lien Act, The Partnership Registration Act, The Bankruptcy Act*, etc., etc., of course do not come under this compilation.

* If an Instrument affects land in more than one local municipality, Section 51 requires it to be copied into the Register of each, thus increasing the charge for copying. In counting the number of folios, or hundred words, include the Affidavits of Execution and of Celibacy (if any), but not the Transfer Tax Affidavit (which is not copied).

‡ The charge for entering Instruments on the titles of the lots is the same whether land is in one or more than one municipality. The labour is the same.

TABULATED AUGUST, 1923, AND POSTED UP PURSUANT TO SECTION 97.

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TWENTY-SEVENTH ANNUAL REPORT

OF THE

Provincial Municipal Auditor

FOR

1923

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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1924

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To His Honour Henry Cockshutt, Esquire,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

I have the honour to present to you the report of the Provincial Municipal Auditor for the year 1923.

L. Goldie,
Provincial Secretary.

Parliament Buildings, Toronto,
January, 1924.

Parliament Buildings,
Toronto, January, 1924.

To The Honourable Lincoln Goldie, M.P.P.,
Provincial Secretary of the Province of Ontario.

Sir,—I have the honour to present to you my report for the year 1923.

I have the honour to be, Sir,

Your obedient servant,

J. W. Sharpe,
Provincial Municipal Auditor.

Report of the Provincial Municipal Auditor

To The Honourable Lincoln Goldie, M.P.P.,
Provincial Secretary of the Province of Ontario.

Sir,—I have the honour to present to you the twenty-seventh annual report of the Provincial Auditor.

Town of Hearst, S.S. No. 1 Casgrain

Order in Council providing for an Audit of the accounts of the School Corporation was received on 19th December, 1922, appointing Mr. Alexander Leith of the City of Toronto to make the necessary investigation and report. Mr. Leith's report was received on March 16th, 1923, and is submitted herewith.

Town of Paris

On February 7th, 1923, a certified copy of a resolution of the Council of the Town of Paris was received requesting an Audit of the books of said town. The appointment of Mr. Henry Glover of the City of Toronto, to make the necessary examination and report was approved by Order in Council. Mr. Glover's report was received on April 25th, 1923, and is submitted herewith.

Town of Wallaceburg

On March 7th, 1923, a petition signed by 31 ratepayers of the Town of Wallaceburg was received asking for an Audit of the accounts of that municipality. The appointment of Mr. A. F. Falls of the City of Chatham, A.C.A., to make the necessary examination and report was approved by Order in Council. Mr. Falls' report was received on November 6th, 1923, and is submitted herewith.

Township of Mara

On April 30th, 1923, a petition signed by 60 ratepayers of the Township of Mara was received asking for an Audit of the accounts of that municipality. The appointment of Mr. Henry Glover of the City of Toronto, C.A., to make the necessary examination and report was confirmed by Order in Council. Mr. Glover's report was received on June 18th, 1923, and is submitted herewith.

Township of Barton

On May 23rd, 1923, a petition signed by ratepayers of the Township of Barton was received asking for an Audit of the accounts of that municipality. The appointment of Mr. Gordon A. Peters of the City of Toronto, C.A., to make the necessary examination and report was confirmed by Order in Council. Mr. Peters' report was received on November 7th, 1923, and is submitted herewith.

Town of Sudbury

On July 19th, 1923, a copy of resolution passed by the Municipal Council of the Town of Sudbury was received, requesting an Audit of the accounts of that Municipality. The appointment of Mr. John B. Robertson of the City of Toronto, C.A., to make the necessary examination and report was confirmed by Order in Council. Mr. Robertson's report was received on November 27th, 1923, and is submitted herewith.

Township of Stamford

On August 14th, 1923, a petition signed by ratepayers of the Township of Stamford was received asking for an Audit of the accounts of that municipality. The appointment of Mr. John Clarke of the City of Toronto, C.A., to make the necessary examination and report was confirmed by Order in Council. The report has not yet been received.

Township of Niagara

On February 22nd, 1923, application was received for an Audit of the accounts of the Municipality of Niagara Township. The application was not in proper form and the Audit was not ordered.

School Section No. 16 Etobicoke

On November 20th, 1923, an application was received for an Audit of the accounts of this school section. The appointment of Mr. Henry Glover of the City of Toronto, C.A., to make the necessary examination and report was confirmed by Order in Council. The report has not yet been received.

Township of Flos

On August 29th, 1923, a petition signed by ratepayers of the Township of Flos was received, asking for an Audit of the Accounts of that Municipality for a period of twenty years. The prayer of the petition was not granted.

I have the honour to be, Sir,

Your obedient servant,

J. W. Sharpe,
Provincial Municipal Auditor.

To the Mayor and Council,
of the Town of Hearst,
Ontario.

March 8th, 1923.

Gentlemen,—

Acting under appointment from the Provincial Municipal Auditor, confirmed by an Order in Council dated 19th December, 1922, the undersigned conducted an investigation into the affairs of No. 1 Casgrain School covering the years 1913 to 1922 inclusive. Complaint specified that a thorough audit had not been made of the school books since the year of its inception and that satisfactory information was required by members of council to enable them

to properly take over the school assessments for taxes, and the collection of the unpaid taxes for the benefit of the school. The Town of Hearst was incorporated in August of last year. I have completed the audit and report thereon as follows:

Assessment Rolls

Assessment Rolls were not seen for years 1913, 1914, 1915, and 1916.

Year 1917

Assessor's affirmation not attached. Total assessment column only added. Proper summary not prepared at end of roll. Roll not signed by the chairman of the Court of Revision. Changes in assessment by Court of Revision Judge not recorded properly, or changed on the roll in red ink.

Year 1918

Assessor's affirmation not attached. Totals in pencil. Total assessment column not added. Proper summary not prepared at end of roll. Roll not signed by the chairman of the Court of Revision. Changes in assessment by Court of Revision Judge not properly recorded, or changed on the roll in red ink.

Year 1919

Assessor's affirmation attached but not verified upon oath. Total assessment column not completed. Additions were apparently made at random as the total difference figured up to $4,412. No proper summary attached or were any columns added other than the total actual value of real property, and this was only in pencil. Changes in assessment were not properly recorded, or changed in red ink. Roll signed by M. McKay, chairman, Court of Revision, dated June 16th, 1919.

Year 1920

Assessor's affirmation not attached. Roll not added nor any summaries attached at end of roll. Changes made by Court of Revision Judge not properly recorded or corrected in red ink. Roll signed by

W. J. Robinson,
N. Nelson,
W. McKay.
} Chairman of Court of Revision.

Year 1921

Assessor's affirmation not attached. Total assessment column not used, other footings in pencil. No summary at end of roll. Changes made in the roll not properly recorded or changed in red ink.

Roll signed as follows:

Assessment found correct at Court of Revision, held August 2nd, 1921.

H. E. Bryant, Secretary.

Year 1922

Assessor's affirmation not attached. Footings in pencil only. Proper summary not prepared at back of roll as many pages showed incorrect additions. Complete roll extended in pencil. Changes made in the roll not properly recorded or changed in red ink. As the figures were all in pencil changes were made by rubbing out the old extensions and covering over with new amounts.

The roll was signed as follows:

G. E. Preston, Chairman.

The assessment roll in each year was compared with the collector's roll, but in no year was it found to be an exact copy. In many instances figures were changed with the result that it was impossible to check some items to the collector's roll with any degree of certainty. All the columns in many cases were not added. This should always be done, otherwise a great deal of time is lost in trying to agree the totals. This book should be carefully prepared in ink, and under no circumstances should any changes be made after completion unless authorized by the Court of Revision.

Assessors' affirmation was only attached in the year 1919, but was not verified under oath.

The collectors roll should be an exact copy of the assessment roll page by page, the totals of each column should be carried to the back of the roll and summarized, this was not done.

The Algoma Central H.B. Railway Company were assessed on property held by them in 1915. This assessment seemed in order as the Railway Company paid taxes in due course. The railway assessment did not appear again on the roll till 1917, when they were assessed on property and business. According to Section 47 (5) of the Assessment Act railways are not assessable on business or income. A communication from the Railway Company, shown below, to us, dated March 5th, 1923, is no doubt the reason why no further assessment was made.

"In 1916 Lots 1 to 16 in Concessions 7 to 12 inclusive, were taken out of the S.S. No. 1 Casgrain, and formed into S.S. No. 1 Way, and from that date we have paid our taxes to the latter S.S.

We have no property in S.S. No. 1 Casgrain, and therefore we would not be liable to any taxes since 1915.

(Signed) R. McCummich,
General Superintendent and Chief Engineer.

Court of Revision in Unorganized Township

"Section 32 (1). The inspector shall divide the school sections into groups of three, or as near thereto as practicable and shall notify the Secretary of each section of the group to which it belongs, and the grouping may be changed from year to year as the inspector may direct.

"Section 32 (2). The treasurers of the boards in each group shall constitute a court for the revision of the school assessment rolls of the sections in the group and for the hearing and determination of any appeals against the same, and the members of such court shall be paid reasonable travelling expenses by their respective Boards for their attendance.

"Section 33 (9). The Assessment Roll as finally passed and signed by the Chairman of the Court of Revision, shall be binding upon the trustees and

ratepayers of the section until the roll for the succeeding year is passed and signed as aforesaid.
"The trustees are requested to take notice that before the assessment roll for any year can be lawfully used, it must be passed by the Court of Revision, and signed by the chairman of that court. The trustees should see that all the requirements of Section 33 (1 to 9) are duly carried out."

Above are extracts taken from the School Act relative to the Court of Revision, and it is doubtful whether all requirements have been met by the school trustees. W. J. Robinson, while a school trustee, was chairman of the Court in the year 1921. Trouble arose when the new separate school was built in the year 1918, owing to the assessor not complying with Section 29 of the Assessment Act, which is as follows: "Where the index book required by Section 62 of The Separate Schools Act is prepared, the assessor shall be guided thereby in ascertaining who have given the notices which are by law necessary in order to entitle supporters of Roman Catholic Separate Schools to exemption from the public school tax. This want of care on the part of the assessor meant separate school supporters, who were only entitled to pay the debenture rate on the public school, had in many instances to pay public and separate school rates. After a great deal of trouble, a list was compiled of refunds of taxes to separate school supporters, the unpaid taxes on the rolls being corrected as near as possible. In the year 1922 the collector corrected the rolls assessing separate school supporters for debenture rate only, but even in this year errors cropped in, some ratepayers being incorrectly assessed separate, who were public and vice versa.

Collector's Rolls

The rolls were not prepared with proper care, as in no year was each column added, and summarized at end of roll. In the years 1919 to 1921 the taxes due had to be extended all over again, owing to the fact that in many instances the amounts had been changed, while the total tax column had not been added at all. The collector's final reconciliation of his roll was not seen in any year. This should be prepared and appended to the back of roll.

The collector did not properly balance his rolls, otherwise the receipts listed elsewhere but not entered in the treasurer's cash book would have been located. Apparently the school collectors did not understand the meaning of the School Act with regard to their obligations. Section 36, paragraph 2, of the School Act, states that every collector shall have the same powers in collecting the school rate or subscriptions, and shall be under the same liabilities and obligations and proceed in the same manner in the section or township as a township collector in collecting rates in his township as provided by the Assessment Act. Rolls have been allowed to remain in the hands of collectors for indefinite periods, while the school has been borrowing money and paying interest when taxes were in arrears to an amount more than sufficient to meet all requirements of the schools. These are unbusinesslike methods. The 10 per cent. interest which should be added by the treasurer upon all balances shown by his books cannot be properly added upon arrears which have not been returned to him. The tax roll should be in the collector's hands by October 1st and returned on December 14th. If a penalty were imposed on all taxes not paid on December 15th, most of the taxes would be paid by that date. It is important that an earlier collection of taxes be insisted upon, so that the 10 per cent. penalty can be added on May 1st. Many errors were found in computing the rates, certain

ratepayers as per schedule shown elsewhere being overcharged. Collector's initials as to various dates on which notices were mailed appear only in some years. Collector's oath should always be attached at the back of rolls.

Mr. Gus McManus stated that he had paid certain taxes, but we could find no record in the cash book. Possibly they were included in totals passed in to the treasurer by A. French or R. Williams, which could not be verified by name or amount.

A receipted tax bill was given to Mrs. A. Belanger by A. French dated 28th September, 1919, for $60.75. No record was seen in the cash book of this cash other than $60 received from X. Belanger on September 20th, 1919, which may be the amount entered on wrong date and incorrect initial.

Year 1913

Collector's oath not appended. No summaries of totals, page totals in pencil. Date of transmission of notices only shown in few instances. Sundry total rates column in pencil only. No collector's reconciliation.

Year 1914

Collector's oath not appended. Date of transmission of notices missed out in some instances. No correct summaries appended at back of roll. Page totals in pencil. Total assessment column not added. Rate column in pencil only. Collector's reconciliation not attached.

Year 1915

Collector's oath not appended. Date of transmission of notices missed out in some instances. No collector's reconciliation.

Year 1916

Collector's oath not appended. Date of transmission of notices in many instances not entered. Total rates column only added in pencil. Summaries not shown at end of roll. Total assessment column not added, only rate column in pencil. No collector's reconciliation.

Year 1917

Collector's oath not appended. Date of transmission of notices in many instances not entered. Total rates column only added in pencil. Summaries not shown at end of roll. Total assessment column not added, only rate column in pencil. No collector's reconciliation.

Year 1918

Collector's oath not appended. Date of transmission of notices missed out in few instances. No summaries at end of roll. No footings on roll at all. No collector's reconciliation.

Year 1919

Collector's oath not appended. Date of transmission of notices missed out in few instances. No summaries at end of roll. Footings not completed, total tax column not added. Collector's reconciliation not attached.

Year 1920

Collector's oath not appended. Date of transmission of notices missed out altogether. Additions at foot of roll completed in no instance. Collector's reconciliation not attached.

Year 1921

Collector's oath not appended. Date of transmission of notices missed out altogether. Footings not completed on any page, and no summaries at end of roll. Collector's reconciliation not attached.

Year 1922

Collector's oath not appended. Date of transmission of notices missed out in some instances. Total rate column not added. No summaries at end of roll. Collector's reconciliation not attached.

Arrears of Taxes

Owing to the confused state of the records it was found necessary to check the cash received, from the cash book into the rolls for each year, to try and ascertain the amount of unpaid taxes. This list was prepared after great difficulty, but owing to the fact that collectors did not keep independent records, other than the amounts entered in the treasurer's cash book and as certain receipts were entered in the treasurer's cash book in total, the absolute correctness of same is doubtful. No lists could be produced showing the name of each ratepayer, and the amount of each tax paid. It is the duty of the collector to keep records of all receipts handed over to the treasurer for audit purposes. Tax receipts were fairly well handled till the year 1918, when a very confused state of affairs existed, entries in the cash book being almost impossible of solution. In the year 1922 no fault could be found, and the arrears were compiled without difficulty.

Section 36 (3) of the School Act states: "The collectors shall on or before the 1st day of June in the year following the year which a school rate becomes due and payable, make a return to the sheriff of the county or district, showing each lot or parcel assessed upon which the school rates have not been fully paid, the name of the person assessed as owner or occupant and the amount of school rates chargeable against the lot or parcel and in arrear at the date of such return with the year for which the rates so in arrear were imposed.

(4) The sheriff shall enter in a book to be kept by him for that purpose the particulars furnished by the collector.

(5) The collector shall not receive any payment on account of school rates so in arrear after the expiration of two years from the date when the same became due, but in the case of payment made before expiration of such period the collector shall forthwith notify the sheriff thereof and the sheriff shall enter such payment against the proper lot or parcel in the book kept by him."

Difficulty arose in complying with the above section of the School Act, as the sheriff's office was 300 miles away. It will be noticed that a large portion of the arrears are on unoccupied lands, and here again difficulty arose in trying to get the sheriff to dispose of taxes on lands in arrears for three years. The sheriff would not sell the lands, as trouble might easily have arisen at a later date, and as he was so far away he did not wish to take a chance. However,

the Public School Act of 1920 was amended by adding the following Section 37*a*:—

"In addition to any other remedy possessed by Public School Trustees in unorganized townships or in unsurveyed territory for the recovery of rates imposed under the authority of this Act, the trustees with the approval of the inspector in writing signed by him, may bring an action in any court of competent jurisdiction for the recovery of any rates in arrear against the person assessed therefor."

Above amendment should have been acted upon, but apparently no action was taken.

A minute was passed on June 19th, 1922, by the school trustees, allowing Jno. Ferguson, North Bay, a rebate of $316.11 on 1913 taxes, as he considered the assessment far too high. The assessment was apparently high in that year, but it is unfair to allow a rebate to one, while the other taxpayers have to pay taxes as assessed against them. In any case the rebate was incorrect as Robinson and Lawson had taken over twenty-two lots from Jno. Ferguson, the taxes in 1913, amounting to $162.90, having been paid by them. The rebate to Jno. Ferguson should have been $316.11 less $162.90=$153.21, which amount we have shown in our schedule of taxes due from this firm. As we were unable to allocate cash paid by Jno. Ferguson against any special year, we have shown all taxes due from them in the arrears of taxes, cash paid being deducted in total at the end of summary along with other cash unaccounted for on rolls from other taxpayers. Arrears of taxes on unoccupied lands should not be brought forward on the current tax roll but be entered in the tax arrears register.

Tax Collections

Proper care was not taken in the collection of taxes. No independent record was kept by the collectors other than the receipts shown in the treasurer's cash book. All receipts should be entered up in a cash book, the form of which is given below. Roll No., Date and Amount Received, divided as to tax or interest would be recorded therein. Receipt stub would be kept for audit purposes. Transfer to the treasurer would be treated as a bank deposit, and entered therein. This system gives a clear independent check from the collector's cash book into the treasurer's cash book, resulting in accurate accounting.

TAX COLLECTOR'S CASH BOOK

Roll No.	Date	Received from	Cash		Bank	
			Taxes	Interest	Dr.	Cr.

The following taxes were marked paid on the collector's roll, but were unaccounted for by the collector, W. J. Robinson, in the following years.

Year 1919

Roll No.			
31	Lafrance	$9 00	
88	Kinsey	10 50	
92	J. C. Bowman	4 50	
176	W. H. Taylor	2 25	
176	" "	2 25	
180	H. E. Bryant	2 25	
180	" "	2 25	
187	F. Reid	1 50	
			$34 50

Year 1920

40	A. Cartillax	$21 71	
87	J. St. Germaine	2 62	
206	F. Turgeon	39 00	
257	Priest's residence	8 75	
316	C. Bertleson	3 45	
			$75 53

Year 1921

36	R. J. Johnstone	$34 00	
63	Clontier Bros.	18 00	
95	O'Donnell & Clark	12 25	
233	Taylor	3 44	
313	A. Tessier	2 75	
338	B. Benns	4 13	
360	McLeod	6 47	
364	J. P. Gormon	8 28	
			$89 32
			$199 35

In the year 1920 Roll No. 51, Jno. Ferguson, North Bay, total taxes $85.95 was marked paid on the roll, no record could be seen on the cash book. Mr. Robinson explained that this payment was included in cheque received from Jno. Ferguson, North Bay for $750, on October 29th, 1921.

Cash Book

Cash book for the years 1913 and 1914 was burnt in the bush fire, therefore was not on hand for period of audit. Abstract of receipts and disbursements have been prepared and will be seen elsewhere. This book was fairly well kept till the years 1918 to 1921, when it was in awful condition. In 1919 the cash book was not balanced up, but in pencil an incorrect figure was shown as cash on hand, no cash balance being brought forward on the first of the following year. Apparently no attempt was made to balance the cash on hand, as the following receipts were left out altogether. A demand loan for $700 from the Bank of Nova Scotia on June 12th and a grant from the Board of Education for $89.25 dated August 26th, 1919, and deposited in the Bank of Nova Scotia, Cochrane, on 3rd October, 1919. Cash received for payment of taxes was entered without any roll folio, the column for arrears paid not being used at all. In the year 1918 according to the cash book the cash on hand should have been $156, but on 1st January, 1919, the sum of $230 was brought forward, which was apparently on hand, as this amount was deposited in the bank on January 7th, 1919. It will be noticed in our abstract of receipts and

disbursements we have brought forward the $230 as the apparent amount of cash on hand.

The following receipts entered in the year 1919 could not be verified as having been sent from the Board of Education to Hearst for public or separate school grants. December 8th, 1919, $18.13; June 10th, 1919, $131.40; January 15th, 1919, $128.96; February 14th, 1919, $114.65. No cancelled cheques were on hand other than the year 1918, 1922, and a few in 1919. The cash book in 1922 was properly recorded, all cheques and bank book being on hand for audit purposes. In many instances pages were torn and disbursements were entered on the same side as the receipts. The proper system is to deposit all cash in the bank on receipt, then at the end of month the balance on hand will be correctly shown in the bank book. All payments should be made by cheque which, if done, would eliminate these errors in cash balances.

An arrangement was made by Robinson and Lawson to take over twenty-two lots from John Ferguson, North Bay, Robinson and Lawson to pay the taxes on such lots. This deal was put through in the year 1921 but taxes were not paid by Robinson and Lawson till November 30th, 1922, which date it was entered in the cash book.

W. J. Robinson when asked for the cheques and bank book could not give any satisfactory information regarding the disposal of them, with the result that it was necessary to write to the Bank of Nova Scotia, Cochrane, for a copy from the year 1915. This was received, but the lack of cancelled cheques made it rather difficult to conduct our investigation.

TREASURER'S CASH RECONCILIATION

Receipts

Balance due from W. J. Robinson when Mr. Fulton became Treasurer in 1922	$4 38
1919—Sundry Taxes not entered in Cash Book	34 50
1919—Demand Loan " " " " "	700 00
1919—Grant " " " " "	89 25
1920—Sundry Taxes " " " " "	75 53
1921— " " " " " " "	89 32
Total	$992 98

Disbursements

Jan. 3rd, 1919—(W. J. Robinson) Cheque not entered in Cash Book	$2 00
Dec. 18th, 1919—Taxes entered twice (Brent)	9 65
Apr. 15th, 1920— " " " (C. D. and D.)	84 52
	$96 17
Cash due from Treasurer and Collector—W. J. Robinson	896 81
Total	$992 98

Cheques

Very few cheques were on hand, and in many instances same were made out and signed by one trustee. One cheque was seen payable to a trustee and signed by the recipient. All cheques should be signed by the treasurer and chairman.

It is a very important matter that all vouchers should be carefully kept, as they are trust documents and are open to inspection at any time to proper authority.

Endorsements on back of school grants were irregular, two cheques being endorsed as follows:

$89.25 deposited October 3rd, 1917.

Deposited to the credit of S.S. No. 1 Casgrain, Bank of Nova Scotia, Cochrane. A. Clay, manager.

Another cheque had been endorsed by the teller of the Imperial Bank, Hearst.

The cheques are made payable to the trustees of the school and should be endorsed by trustees entitled to sign same.

Certificate was received from the bank verifying the bank balance.

Minute Book

This book was well kept, and in good form, although it was not always signed by the treasurer and chairman.

By-Laws

No by-laws were on hand. The by-law for the issue of debentures to build the schools was not seen. By-laws should be carefully filed in a binder for reference purposes.

INSURANCE IN FORCE

No. of Policy	*Name of Company*	*Amount*	*Expires*	*Amounts*	*Insured Property*
5750711	Northern Assurance...	$1,500 00	Nov. 16, 1923	$2,500 00	Building
8965867	Atlas Assurance.....	1,500 00	Nov. 16, 1923	500 00	Furniture

Bonds

Every treasurer and collector before entering on the duties of his office shall enter into a bond to the corporation for the faithful performance of his duties.

This section of the Act was apparently neglected

Accounts Payable

Invoices for purchases were not on hand for proper examination. There were quite a few in the year 1922, but they were not filed away properly, but were scattered over sundry files.

All invoices should be attached to a pay list when presented before finance committee for payment. Invoices when received should be numbered in rotation and approved by the superintendent of the department to which they refer.

Council pay list is submitted herewith:

Council Pay List

No.....

Approved.....*Finance Committee*

.....

.....

Passed in Council

.....day of.....192...

.....

Town Clerk

Date of Account	*Invoice No.*	*Name of Payees*	*What For*	*Account Chargeable*	*Separate Items*	*Total Amount*		*Paid by Cheque*
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....
.....	.....	.....	.....	.....	.....	.....	....	.....

Finance Committee will show their approval by attaching their signatures in the place provided therefore, and the minutes will state, "That Council Pay List No..... of the amount of....., which has been approved by the Finance Committee is passed in Council."

I. H. Peever, while a trustee of the school, was dealing in trade with the board.

Auditors

The audit supposed to be made was no audit at all, as the auditors appointed only examined the cash book, the assessment and collector's rolls being no part of their endeavours. Mr. H. E. Powell who was appointed auditor in year 1919, along with Mr. T. V. Anderson, stated that he attempted to audit the cash book only, but as a great many of the vouchers covering disbursements were missing he found it very difficult. The tax collector's word was taken for taxes received.

If a thorough audit had been made in the year 1919, no doubt the irregularities found in that year would have been cleared up ere this. It is no doubt a difficult matter to secure a thorough audit from local men, but if after appointment these parties would read the Act relative to their duties, and follow along that line, using common sense in the audit of the various records and vouchers, better work would be the result in the years to follow. A booklet entitled "Suggestions Touching the Duties of Officials in Towns, Townships and Village Municipalities," published by the Provincial Municipal Auditor, Parliament Buildings, if read by auditors would help them materially in conducting a proper and efficient investigation.

Tax Rate

In no year did the trustees apparently prepare a budget of their requirements, as in the case of the debenture rate. It was never for the exact figure necessary, but generally was in excess of the amount due to be paid in each year.

Debentures

No record of debentures was on hand. The debentures on the school have still four years to run.

Comments

The audit was conducted under very deplorable conditions. When the trustees were asked for the books they informed me that they did not feel it was necessary to do so, as the books had been properly audited once a year.

After the loss of one and a half days, which meant added expense to the municipality, they handed over the records, when they became aware that refusal to do so was useless. In the light of events which have transpired during the life of the school, especially from the year 1919, it will be seen how necessary the investigation was needed. If a proper audit had been conducted each year the expense of this investigation would have been materially less.

Recommendations

1. That the assessment roll be properly written up in ink, be added column for column and summarized in totals at back of roll. Assessor's affirmation be attached, and Court of Revision deductions be corrected in red ink.
2. That the tax roll be returned on 14th December of each year.
3. That the council impose a penalty for unpaid taxes on December 15th, so that delinquent taxpayers do not escape from this laxity in paying taxes.
4. That a list of all arrears be kept, and the date thereof.
5. That the collector's rolls be correctly added column for column and properly summarized at back of roll and that collection reconciliation be attached.
6. That sale of lands for arrears of taxes have immediate attention.
7. That the collector keep an independent record of his transactions, so that his receipts can be verified into the treasurer's cash book.
8. That by-laws be carefully preserved in a locked binder.
9. That files be provided for the proper care of documents.
10. That pay lists be prepared and properly presented to finance committee at council meetings.
11. That a town ledger be opened, so that a proper record of all transactions be recorded.
12. That a vault be provided for the treasurer for the safe keeping of books and records.

Conclusion

I desire to thank the officials of the town for valuable services rendered during the course of the audit.

Respectfully submitted,

ALEX. S. LEITH,
Municipal Auditor.

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1915

RECEIPTS

1915				
Jan. 1	To Cash at bank	$10 74		
	" Cash on hand	77 20		
				$87 94
	" Taxes collected	$516 22		
	" Government grants	366 50		
				882 72
				$970 66

EXPENDITURES

1915	*Teachers' Salaries*			$532 60
Mar. 1	A. M. Corrigan	$67 00		
Apr. 12	" "	70 05		
May 22	" "	63 73		
June 5	" "	60 92		
" 25	" "	35 00		
" 25	" "	32 87		
Nov. 29	T. H. Ritchie	100 00		
Dec. 27	" "	103 03		
	Other Salaries			$134 12
May 27	G. F. Manchester (assessor)	$25 00		
Sept. 18	L. Donon (helping tax notices)	17 50		
Nov. 30	G. Gerando (janitor)	15 00		
Dec. 27	J. L. O'Donnell (secretary)	25 00		
" 27	" " (collecting taxes)	51 62		
	Fuel			$27 00
June 3	G. McManus, wood	$11 25		
" 16	T. Gerando, "	4 50		
Dec. 8	G. McManus, "	11 25		
	Repairs			$56 57
Feb. 3	G. F. Manchester, erecting seats	$12 00		
" 22	" " lumber for seats	6 01		
Sept. 18	Chas. Tancock, marking seats	3 00		
Nov. 23	W. Newton, repairs school	20 44		
" 30	Hearst Lumber Co., lumber for seats	9 56		
" 30	Freight and cartage, lumber for seats	5 56		
	Equipment			$8 22
Dec. 2	J. Toskoff, chair	$0 50		
" 18	Copp, Clark Co., books	4 40		
" 18	McMillan Co., books	3 32		
	Miscellaneous			$145 34
Dec. 31	Postages, printing, telegrams, etc	$55 34		
" 31	Rents	90 00		
" 31	Cash at bank	$24 88		
" 31	Cash on hand	41 93		
				66 81
				$970 66

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1916

1916			
	RECEIPTS		
Jan. 1	To Cash at bank	$24 88	
	" Cash on hand	4 93	
			$66 81
	" Taxes collected	1,088 82	
	" Government grant	165 65	
	" Non-resident fees	6 50	
	" Debentures	2,061 75	
	" Miscellaneous	1 75	
			$3,324 47
			$3,391 28
	EXPENDITURES		
1916	*Teachers' Salaries*		$499 04
Mar. 31	T. H. Ritchie	$67 35	
June 6	" "	128 57	
July 10	" "	120 00	
" 25	" "	36 12	
Nov. 1	M. A. Gaffrey	60 00	
" 12	" "	87 00	
	Other Salaries		$237 63
Feb. 10	T. Gerardo (janitor)	$10 00	
" 17	J. L. O'Donnell (assessor)	35 00	
May 2	T. Gerardo (janitor)	10 00	
June 10	W. Newton (truant officer)	15 00	
July 7	T. Gerardo	15 00	
" 28	Commission on taxes collected	92 63	
" 28	Secretary, salary	25 00	
Nov. 23	S. Straiton (janitor)	2 50	
Dec. 21	G. Tallini	15 00	
" 30	Miss M. Gaffrey (tax notices)	17 50	
	Fuel and Rent		$213 50
Feb. 3	G. McManus, wood	$15 00	
" 6	W. Newton, rent	30 00	
May 6	" "	30 00	
June 10	" "	30 00	
Nov. 16	A. L. Kinsey, church rent	30 00	
" 16	G. Tallini, wood	6 75	
Dec. 11	A. Dumont, "	40 00	
" 11	" "	25 00	
" 21	G. Tallini, "	6 75	
	Repairs		$15 25
Feb. 10	W. Newton, repair, W. C.	$ 10 00	
May 6	" "	2 00	
" 6	" "	3 25	
	Equipment		$43 78
Jan. 5	A. Hayworth, stone	$17 55	
Apr. 19	Freight, stove	1 14	
" 19	Cartage, stove	25	
May 6	Maps and supplies (Moyer)	4 45	
July 24	S. M. Hendry, school supplies	18 84	
Nov. 28	Copp, Clark Co., books	1 55	
	Miscellaneous		$124 78
Dec. 31	Postages, telegrams, printing, etc.	$124 78	
" 31	By Cash at bank	$2,243 92	
" 31	" Cash on hand	13 38	
			2,257 30
			$3,391 28

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1917

1917		RECEIPTS		
Jan.	1	To Cash at bank	$2,243 92	
		" Cash on hand	13 38	
				$2,257 30
		" Taxes collected	$508 46	
		" Government grants	391 32	
		" Non-resident fees	6 00	
		" Donations	207 86	
		" Miscellaneous	90 63	
				1,204 27
				$3,461 57
		EXPENDITURES		
		Teachers' Salaries		$ 484 20
Feb.	9	M. A. Gaffrey	$111 00	
Apr.	9	"	126 00	
June	2	"	126 00	
"	15	"	48 00	
Dec.	3	B. Putman	60 00	
"	12	"	13 20	
		Other Salaries		37 20
Feb.	27	G. Tallini (janitor)	10 00	
Apr.	16	J. Primean, "	8 00	
"	18	G. Tallini, "	1 70	
May	15	P. Primean, "	7 00	
June	15	" "	7 00	
July	9	" "	3 50	
		Fuel and Rent		115 00
Jan.	19	Rev. J. Anderson, rent	$25 00	
Apr.	9	" "	45 00	
Dec.	26	" "	45 00	
		Repairs		14 45
Oct.	30	King, repairs stove	4 00	
Dec.	20	T. B. Anderson	10.45	
		Equipment		189 18
Feb.	9	Books	$3 00	
"	9	Art manual	48	
Nov.	28	Freight on desks	24 20	
Dec.	20	Globe Furniture, desks	161 50	
Apr.	9	*Debentures and Coupons*		271 73
		School Building		1,505 50
Feb.	6	F. Lawson, work on house	$17 00	
June	15	T. V. Anderson, nails	10 50	
"	15	Hearst Lumber Co., lumber	26 70	
Aug.	18	Lawson & Powell, contractors	200 00	
"	18	" "	500 00	
Sept.	20	" "	500 00	
"	20	" "	200 00	
Oct.	19	Pillor & McMeekin	16 20	
Dec.	8	W. Newton, labour	19 20	
"	20	W. J. Robinson, "	5 10	
"	20	C. J. Jacobson, "	10 80	
		Miscellaneous		131 01
Dec.	20	L. Bradley, insurance	$69 31	
"	31	Postage, telegrams, etc.	61 70	
"	31	By Cash at bank	$663 74	
"	31	" Cash on hand	49 56	
				713 00
				$3,461 57

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1918

1918		RECEIPTS		
Jan. 1	To Cash at bank		$663 74	
	" Cash on hand		49 56	
				$713 30
	" Taxes collected		$1,397 41	
	" Government grants		145 25	
	" Non-resident fees		2 00	
				1,544 66
				$2,257 96
		EXPENDITURES		
	Teacher's Salaries			$420 00
Feb. 7	Miss Putman		$60 00	
Mar. 8	"		60 00	
Apr. 5	"		60 00	
May 2	"		60 00	
June 3	"		75 00	
July 3	"		60 00	
Dec. 16	"		45 00	
	Other Salaries			194 06
Apr. 6	G. Ting		$5 00	
" 11	D. Douglas		15 00	
May 3	G. Ting		12 00	
" 15	P. C. Sills		53 00	
" 17	L. Geno (janitor)		4 35	
June 4	G. Ting		12 00	
July 3	"		12 00	
Jan. 15	L. Geno (janitor)		24 00	
Mar. 4	D. Douglas		12 00	
Apr. 5	L. Geno (janitor)		7 50	
Dec. 28	A. French, commission for collecting taxes		16 00	
" 28	W. J. Robinson, " " "		21 21	
	Fuel, Etc.			92 95
Aug. 20	J. H. Peever		$32 00	
Jan. 23	G. H. Bryson		60 95	
	Repairs			32 15
June 6	F. Lawson, carpenter work		$18 65	
" 6	T. Passin, " "		13 50	
	Equipment			151 46
May 7	Clock		$1 75	
July 27	Howard Drug Co.		114 35	
Jan. 22	W. Newton		14 00	
" 22	W. Robinson		18 00	
Dec. 19	Municipal World		3 36	
	Debentures and Coupons			271 73
	School Building			700 00
Jan. 17	Hearst Lumber Co.		$500 00	
July 25	H. E. Powell		200 00	
	Miscellaneous			90 69
Apr. 5	Trip to Cochrane		$30 00	
Dec. 19	G. Bryson, expenses		22 64	
" 31	Postage and telegrams		38 05	
" 31	By Cash at bank		$148 92	
" 31	" Cash on hand		156 00	
				304 92
				$2,257 96

NOTE:—Cash on hand according to the records was $156.00, but $230.00 was carried forward as the balance on hand at 1st January, 1919. This amount $230.00, must have been in the treasurer's hands as it was deposited in the bank intact on January 7th, 1919.

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1919

RECEIPTS

1919				
Jan.	1	To Cash at bank	$148 92	
		" Cash on hand. (See Note)	230 00	
				$378 92
		" Taxes collected		1,411 89
		" Taxes collected (not entered in cash book)		34 50
		" Government grant		634 89
		" Bank loan		500 00
		" Demand Loan, Bank of Ottawa (not entered on cash book)		700 00
				$3,660 20

EXPENDITURES

		Teachers' Salaries		$820 00
Jan.	25	T. H. Ritchie	$200 00	
June	7	"	300 00	
Sept.	16	"	200 00	
Nov.	15	"	120 00	
		Other Salaries		212 12
May	2	J. O'Connor (audit, 1917)	$10 00	
Jan.	3	A. French (secretary, 1918)	35 00	
"	25	J. M. Greer	3 00	
May	13	"	3 03	
June	20	F. Larstone (assessor)	75 00	
Oct.	2	A. French (secretary)	42 00	
June	14	" commission, collecting taxes	12 56	
Feb.	6	" " " "	4 53	
Mar.	17	" " " "	4 55	
June	9	" " " "	22 45	
		Fuel, Etc.		90 00
Apr.	2	J. H. Peever	$40 00	
June	5	"	50 00	
		Repairs		220 14
Jan.	25	H. E. Powell	$1 60	
"	25	A. F. Heyworth	21 75	
Feb.	5	H. E. Powell	3 14	
Mar.	13	F. Larstone	4 50	
June	5	F. Larstone	29 15	
"	14	W. J. Tugeon, (painting school)	160 00	
		Equipment		10 00
Oct.	2	C. Chalykoff, stove	10 00	
		Debentures and Coupons		271 73
		Miscellaneous		212 56
Jan.	3	L. Bradley, insurance	$120 00	
"	3	W. J. Robinson (not entered in cash book)	2 00	
"	3	Postage, telegrams, etc.	77 57	
Dec.	18	Taxes entered twice (Brent)	9 65	
"	18	Tax cheque returned (Dresser)	3 34	
		Sundry Loans		724 60
		Demand Loan, Bank of Ottawa	$700 00	
		Interest on loans	24 60	
Dec.	31	By Cash at bank	$379 54	
"	31	" Cash on hand	719 51	
				1,099 05
				$3,660 20

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1920

RECEIPTS

1920				
Jan.	1	To Cash at bank	$379 4	
		" Cash on hand	719 51	
				$1,099 05
		" Taxes collected	$2,043 71	
		" Taxes collected (not entered on cash book	75 53	
		" Governmen grants	575 30	
		" Bank loans	1,000 00	
				3,693 54
				$4,792 59

EXPENDITURES

		Teachers' Salaries		$1,368 50
Jan.	8	T. H. Ritchie	$380 00	
Mar.	4	"	50 00	
Apr.	8	"	100 00	
June	9	"	250 00	
July	24	"	262 50	
May	4	"	50 00	
Dec.	2	Mrs. Cemon	276 00	
		Other Salaries		522 90
July	20	Janitor	$15 00	
Nov.	5	"	15 00	
Dec.	2	"	15 00	
"	21	W. J. Robinson, cinders	37 00	
Oct.	12	Janitor	20 00	
"	26	Miss E. Lawson	25 00	
Dec.	28	F. Lawson, truant officer	35 00	
"	28	" secretary	35 00	
"	28	" assessor	75 00	
"	28	W. J. Robinson, collector 1919, 1920	250 90	
		Fuel, Etc.		27 50
June	2	J. H. Peever, wood	$27 50	
		Equipment		36 75
Feb.	21	Globe Furniture Co.	$36 75	
		Debentures and Coupons		271 73
		Miscellaneous		171 81
Nov.	4	L. Bradley, insurance	$30 00	
"	4	Postage and telegrams, etc.	57 29	
Apr.	15	C. D. D. taxes entered twice	84 52	
		Bank Loans		1,059 84
		Imperial Bank loans	$1,000 00	
		Interest on loans	59 84	
Dec.	31	By Cash at bank	$588 66	
"	31	" Cash on hand	744 90	
				1,333 56
				$4,792 59

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1921

RECEIPTS

1921				
Jan. 1	To Cash at bank	$588 66		
	" Cash on hand	744 90		
				$1,333 56
	" Taxes collected	$1,421 34		
	" Taxes collected (not entered in cash book)	89 32		
	" Government grant	352 92		
	" Non-resident fees	36 50		
				1,900 08
				$3,233 64

EXPENDITURES

	Teacher's Salaries		$974 00
Mar. 17	Miss Seymour	$276 00	
June 11	"	267 00	
" 30	"	101 00	
Dec. 7	"	330 00	
	Other Salaries		178 50
Feb. 7	Janitor	$15 00	
Apr. 7	"	15 00	
June 4	"	15 00	
July 12	"	15 00	
Oct. 12	"	15 00	
Dec. 7	"	15 00	
" 7	W. Nichols	28 50	
Jan. 20	Janitor	15 00	
Mar. 12	"	15 00	
May 7	"	15 00	
Nov. 12	"	15 00	
	Fuel, Etc		140 00
Feb. 7	E. Johnston, wood	$140 00	
	Repairs		71 21
Apr. 7	A. F. Heyworth	$6 65	
Oct. 4	Fencing School	30 00	
Nov. 4	A. F. Heyworth	30 65	
Dec. 1	"	3 91	
	Debentures and Coupons		271 23
	Miscellaneous		109 97
Dec. 31	Postage and telegrams, etc	$39 97	
	L. Bradley, fire insurance	70 00	
	Interest on loans		38 70
	By Cash at bank	$459 35	
	" Cash on hand	990 68	
			1,450 03
			$3,233 64

SCHOOL SECTION No. 1, CASGRAIN

RECEIPTS AND EXPENDITURES FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1922

1922				
		RECEIPTS		
Jan. 1	To Cash at bank	$459 35		
	" Cash on hand	990 68		
				$1,450 03
	" Taxes collected	$3,072 82		
	" Government grants	472 50		
	" Government grants received in 1919 but not entered in cash book	89 25		
	" Non-resident fees	11 00		
				3,645 57
				$5,095 60
		EXPENDITURES		
Jan. 1	*Teacher's Salaries*			$1,210 00
	Miss Seymour	$330 00		
	"	330 00		
	"	110 00		
	"	110 00		
	"	110 00		
	"	110 00		
	"	110 00		
	Other Salaries			558 58
	W. J. Robinson, tax collector	$144 20		
	F. Lawson, assessor, 1921	181 45		
	Janitor	165 00		
	J. L. Nichols, tax collector	27 93		
	" " "	40 00		
	Fuel, Etc.			20 00
	Wood	$20 00		
	Repairs			223 30
	Painting school, etc.	$223 30		
	Debentures and Coupons			543 48
	Principal and interest	$271 74		
	Transferred to Savings Account	271 74		
	Sundry Loans			524 03
	Bank loan	$500 00		
	Interest on loans	24 03		
	Miscellaneous			151 23
	Postage, telegrams, etc.	$19 33		
	Printing and stationery	131 90		
	Building Site			208 83
	H. E. Powell	$208 83		
	By Cash at bank	$712 59		
	" Cash on hand (Mr. Fulton)	46 75		
	" Cash (due from W. J. Robinson)	896 81		
				1,656 15
				$5,095 60

BANK RECONCILIATION

1922			
Dec. 31	Balance per Cash Book	$712 59	
	" " Bank Book	679 07	
	U. F. O. cheque charged to school in error	$33 52	
	Savings Debenture Account	$271 74	

NOTE:—Cash in hands of Mr. Fulton was deposited in the bank early in 1923.

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1913

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
1	Piccolo, J. J.	Front	88	$8 10
4	Nugent, C. C.	" and George	93, 94, 197, 198	28 80
6	Belanger, A.	"	113-138, Ken. 28	3 75
7	Ferguson, John	"	96-B, C, D	4 86
	"	"	97-F	8 10
	"	"	98	7 20
	"	"	99	7 20
	"	"	100	7 20
	"	"	101	7 20
	"	"	102	7 20
	"	"	103	7 20
	"	"	104	8 10
	"	"	105	8 10
	"	"	106	7 20
	"	"	107	7 20
	"	"	108	7 20
	"	"	109 N ½	3 60
	"	"	110	3 60
	"	"	111 SW ¼	1 80
	"	"	112 C	1 62
	"	"	111 N ½	3 60
	"	George	180 NC	1 80
	"	"	185 W ½	3 60
	"	"	185 NW ¼	1 80
	"	"	186 C, D, E	4 86
	"	"	187	8 10
	"	"	188	7 20
	"	"	191	7 20
	"	"	192	7 20
	"	"	193	7 20
	"	"	194	8 10
	"	"	240	8 10
	"	"	241	7 20
	"	"	242	7 20
	"	"	243 E½	3 60
	"	"	244	3 60
	"	"	245	7 20
	"	"	246	7 20
	"	"	247	8 10
	"	"	248	8 10
	"	"	249	7 20
	"	"	250	7 20
	"	"	251	7 20
	"	"	252 W½	3 60
	"	"	253	7 20
	"	"	257	7 20
	"	"	258	7 20
	"	"	259	7 20
	"	"	264 B, C, D, E	6 48
	"	"	271 A, B, C, D	6 48
	"	"	272	8 10
	"	"	178 A, B	3 24
	"	"	160	7 20
	"	"	153 A, B, C, D	5 58
	"	Front	140 S.E.¼	1 80
	"	"	140 W½	3 60
	"	"	139 S ½	3 60
	"	"	134 S ½	3 60
	"	"	131	7 20
	"	"	114	7 20
8	Draganoff, N. F.	"	116 N ½	21 60
14	Johnson, Fred	"	118 N.E.¼	4 50
37B	Miteff Sanko	Con. 10 Ken.	16	1 30
39	Kleinok, Pete	Con. 9 Ken. Front	130-10 S.P.	22 88
48	Yockman	Front	132 S.W.¼	4 50

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1913—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
53	Vineberg, Mary D.	Front	136	$7 20
64C	Ferguson, John	Prince	271 E.	1 62
65	McFarlane, Stewart	George	158	7 20
	" "	"	159	7 20
70	Bergeron, Jean B.	"	161	27 90
86	Gateff, Stoyanoff	"	171	25 20
96	Benn, B. L.	"	174-175	16 20
98	Dunkin, F. B.	"	177 E½-178 C,D,E.	8 46
100	Devlin, E. D.	Front	109 S½	3 60
101	Whitley, Sarah	"	110	3 60
103	Bagshaw, Geo. G.	"	112 D, C	3 24
110	McDougal, Bert R.	"	183	7 20
112	McLennan, Colin	"	189	7 20
	" "	"	190	7 20
115	Cusson, Ben	"	200	7 20
121	Brandon, E. F. J.	Prince	254	7 20
122	Buckley, M. J.	"	255	8 10
125	Teggart, A. E.	"	284	7 20
	" "	"	285	7 20
127½	Ballantyne	"	279	7 20
	Fellins, G.	"	Hosp. office	7 20
133	McLennan, Catherine	"	280	8 10
134	McLennan, Christian	"	281	7 20
132	Corpelle, John	"	278	7 20
136	McDougal, O. B. and O. G.	"	F. C. R.	10 80
4A	Stewart, John S	10 Kendall	22	83
6A	Ferris, Nicholas	11 "	22	1 23
17A	Tripp, Chas	9 & 10 "	17 and 1	1 79
25A	Washknirch, John	9 "	10	63
37A	McKay, John	9 "	2	1 80
38	McKay, Rodney	9 "	3	1 80
				$664 75

Arrears of Taxes for Year 1914

1	Piccolo, J. J.	Front	88	$1 88
4	Nugent, C. C.	"	93	1 88
	" "	"	94	1 88
5	Belanger, A.	"	113, 128, 138-28	66 38
6	Ferguson	"	96 B,C,D to 109 N½	54 58
	"	George E.	186 N¼—185 N.E.¼	1 84
	"	"	186 C,D,E, 187, 188, 191	13 20
	"	"	192, 193, 194	9 75
	"	Prince	240	3 00
	"	"	241	2 25
	"	"	242	2 25
	"	"	243 E.½	1 13
	"	"	244 E.½	1 13
	"	"	245	2 25
	"	"	246	2 25
	"	"	247	3 75
	"	"	248	3 75
	"	"	249	3 00
	"	"	250	3 00
	"	"	251	3 00
	"	"	252 W.½	1 50
	"	"	253	3 00
	"	"	257	4 50
	"	"	258	4 13
	"	"	259	4 13
	"	"	264 B,C,D.E.	7 20
	"	"	271 B,C,D	6 75
	"	"	272	11 25
	"	George E	178 A,B	3 00
	"	Front	140 S½	5 63

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1914—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
6	Ferguson	Front	139 S½	$6 00
	"	"	134 S½	5 63
7	Draganoff, N. F	"	116 N.E.½	12 38
10	Johnson, Fred	"	118 N.E¼	4 13
23	Culiner, Harry	"	129 W.½	11 44
27B	Miteff, Sanko	Con. 10 Ken	16	1 07
29	Kleinak, Pete	Front	130 S.W.¼	15 19
32	Abraham & Joseph	"	132 N.W.¼	2 81
36	Ferris, Nicholas	Con. 11 Ken	22	2 03
39	Vineberg	Front	136	12 75
43	Leith, W. W	"	141	10 50
46C	Ferguson, John	Prince	271 E	2 25
49	McFarlane & Stewart	George	158	9 75
	" "	"	159	9 75
55	Cusson Bros	"	164 W½ of E½	3 38
57	Coulombe & Emard	"	165 W½	20 63
59	O'Donnell, J. B	"	167	6 75
60	Goteff & Stoyanoff	"	171	15 00
62	Cusson Bros	"	173 E½	2 44
65	Dunkin, F. B	"	177 E½, 178 C,D,E	6 75
67	Devlin, C. D	Front	109 S½	2 06
68	Whitley, Mrs. Sarah	"	110 S½	2 06
70	Bagshaw, Geo. A	"	112 D,C	3 00
76	McDougall, Bert R	George	183	3 75
78	McLennan, C. C	"	189	3 00
	" "	"	190	3 00
63	Benn, Mrs	"	174, 175	12 37
79	Nugent, C. C	"	197, 198	3 75
81	Cusson Bros	"	200	1 88
85	Brandon, E. F. J	Prince	254	3 00
86	Buckley, M. J	"	255	4 50
89	Teggart, E. A	"	260 W½	2 06
89B	" "	"	285	3 75
93	Ballantyne, Ernest P	"	268	6 00
94	Nellis, J. S	"	269	6 75
96	McLennan, Catherine	"	280	12 00
97	McLennan, Christina	"	281	6 00
98	Corpelle, John	"	278	6 00
99	Theygate, H. J	George	160	9 75
118	Cusson Bros	"	165 E½	4 13
122	Kondrocuk, Walenty	1 Casgrain	19	1 12
123	Kingston, George	1 "	23	1 12
128	Doyle, Thos. J	2 "	16	1 11
129	Baycuk, Lanso	2 "	19	1 12
134	Symington, Wm	3 "	16	1 13
138	Decenlens, Vaculre	N 6–9	9	1 48
140	Davisky, Zinolie	N 7, N 8	77, 64 Acres	1 08
142	Washkwish, John	N10	9	37
157	Latoun, Jno. B	Con. 9 Ken	29	74
158	Finch, Fred	" 11 "	12	1 36
159	Creak, Mike	" 10 "	13	1 28
160	Patrick, John	" 10 "	14	1 22
161	Patrick, Thomas A	" 10 "	15	1 15
163	Ballantyne, Ernest	" 10 "	N 19	75
167	Johnson, Fred	" 10 "	22	69
168	Hanson, Peter	" 10 "	18	1 13
189	Anderson, F. V	Gov't Reserve		3 75
191	Yandell, Wm	Way S.P. 1	10	45
199	Morrow, Thos	" 7	10	68
200	Padley, Gordon	" 7	11	56
202	Johnson, Ludwig	8, 10 & 11		1 69
203	Enckson, Frouk	9, 10 & 11		1 50
204	Johnson, Leonard	8 & 9, 12		1 13
				$519 29

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1915

No. on Roll	Name	Street	No. of Lot	Total Arrears
1	Piccolo, J. J.	Front	88	$1 88
4	Nugent, C. C.	"	94	3 75
5	Belanger, A.	"	113, 128, 138, 28	37 13
6	Ferguson, John	"	96 B,C,D	
	"	"	97	
	"	"	98	
	"	"	99	
	"	"	100	
	"	"	101	
	"	"	102	
	"	"	103	
	"	"	104	
	"	"	105	
	"	"	106	
	"	"	107	
	"	"	108	
	"	"	109 N½	
	"	"	110 N½	
	"	"	111 S.W.¼ of N½	
	"	"	112 C	
	"	George	180 N.E.¼	
	"	"	185 N.E.¼	
	"	"	186 C.D.E	
	"	"	187	
	"	"	188	
	"	"	191	
	"	"	192	
	"	"	193	
	"	"	194	
	"	Prince	240	
	"	"	241	
	"	"	242	
	"	"	243	
	"	"	244	
	"	"	245	
	"	"	246	
	"	"	247	
	"	"	248	
	"	"	249	
	"	"	250	
	"	"	251	
	"	"	252 W½	
	"	"	253	
	"	"	257	
	"	"	258	
	"	"	259	
	"	"	264 B,C,D,E	
	"	"	271 B,C,D,E	
	"	"	272	
	"	"	282	
	"	George	178 A,B	
	"	Front	140 S½	
	"	"	139 S½	
	"	"	134 S½	192 39
7	Drajanoff, M. F.	"	116 N.E¼	2 25
9	Lafrance, Thos.	"	117, 118, W½, 119	50
10	Johnson, Fred	"	118 N.E.¼	2 25
15	Hamilton, H.	"	124 E½	5 63
16	Topaloff & Malinoff	"	125 E½	11 63
20	Murray, Thos.	"	127	12 75
26	Aredo & Ferris	"	128	12 00
27B	Cholykoff & Al.	"	107	1 88
32	Abraham & Joseph	"	132 N.W¼	3 00
36	Ferris, Nicholas	"	Lot 22, Con. 11 Ken	2 03
39	Villeberg, D.	"	136	11 25
45	Egan, John	George	151	9 00

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1915—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
46	Mayhew, Locus J.	George	153 E.	
	"	Front	112 A.B.	
	"	"	115 S.W.¼	
	"	Prince	264 A.	$10 61
49	McFarlane & Stewart	George	157, 158, 159	21 00
55	Cusson Bros.	"	173 E½, 164 W½ of E½	5 06
57	Coulombe & E.	"	165 W½	4 13
59	O'Donnell, J. D.	"	167	6 75
60	Goteff, Stojanoff	"	171	6 00
63	Benn, Mrs. Mary	"	175, 174	10 50
65	Duncan, F. B.	"	178 C,D,E, 177 E½	6 94
67	Devlin, C. D.	Front	109 S½	2 25
68	Whitley, Mrs Sarah	"	110 S½	2 25
70	Bagshaw, Geo. A.	"	112 D. C	3 60
77	McLennan, Colin C.	George	189, 190	6 00
78	Nugent, C. C.	"	197, 198	3 75
84	Brandon, E. F. J.	Prince	254	3 00
85	Buckley, Morris J.	"	255	4 50
88	Teggart, A. E.	"	260 W½, 285	5 81
92	Ballantyne, Ernest	"	268	6 00
95	McLennan, Catherine	"	280	12 00
96	McLennon, Christina	"	281	6 00
97	Carpelle, John	"	278	6 00
98	Heygate, H. J.	George	160	11 25
101	Mayhew, Louis G.	Front	124 W½	
	" "	George	186 A,B	7 43
103	Cusson Bros.	"	165 E½	5 25
110	O'Donnell, J. L.	Con. 12 Ken	27	1 13
117	McManus, Gus.	" 11 "	26	10 20
119	Cameron, F. J.	" 11 "	23	6 75
122	Johnson, Fred.	" 10 "	22 S,P	1 38
126	Wallgreen, W.	" 10 "	20 S,P	38
127	Latour, J. B.	" 9 "	29	74
132	Manchester, C. F.	" 9 "	23	1 13
137	McKinnon, J. B.	" 9 "	28	1 13
138	Dickson, Jas.	" 8 "	27	1 13
139	Burrows, Geo. F.	" 8 "	26	1 13
141	Gibbon, Thos.	" 8 "	23	1 13
149	Daugherty, D.	1 Casgrain	24	1 11
150	Kingston, Geo.	1 "	23	1 12
155	Woodruff, Jos.	2 "	24	1 12
156	Grant, Morris	2 "	23	1 12
158	McHugh, John	2 "	20	1 12
166	Cahoon, G. B.	3 "	21	1 13
169	Smidtt, C.	8 Way	6	2 25
170	Drojanoff, S.	8 "	5	2 25
171	Capoloff, S.	8 "	4	2 25
172	Mineff, S.	8 "	3	2 25
173	Petcoff, D.	8 "	2	2 25
174	Sivrilff, S.	8 "	1	2 25
176	McMillan, H.	9 "	2 & 3 Pts	2 25
177	Wohl, Jul.	9 "	4	2 25
178	Lamonie, J.	9 "	5 & 6 Pts	2 18
181	Belanger, Z.	7 "	9 & 10	2 70
188	Patrick, Walter	11 "	7 S½	1 13
189	Patrick, Arthur	11 & 12 Way	7	2 18
190	Bauingastuer, A.	12 Way	N,P, 7	1 35
196	Montgomery, W.	Balvenie	83	38
197	Drajanoff, N. F.	George	168	6 00
				$532 27

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1916

No. on Roll	Name	Street	No. of Lot	Total Arrears
1	Piccolo, J. J.	Front	88	$1 88
4	Nugent, C. C.	"	93	3 75
5	Belanger, A.	"		48 37
6	Ferguson, J.	" & Prince		190 51
7	Draganoff, N. G.	"	116 N.E.¼	2 25
10	Johnson, Fred.	"	118 N.E.¼	2 25
12	Ballantyne, S.	"		62 10
17	Russell, Johnson	"	125 N½	11 25
21	Belanger, A.	"	127 W½	7 13
33	Abraham & Joseph	"	132 N.W.¼	3 15
40	Vineberg, H. A.	"	136 E½	5 63
45	Charest, Wm.	George	150	9 00
46	Egan, John	"	151	9 00
47	Mayhew, L. J.	"		18 30
57	Coulombe, Ed.	"	165 W½	4 50
59	O'Donnell, J. L.	"		22 88
60	Goteff & Stojanoff	"	171	6 00
63	Benn, Mary E.	"	174, 175	10 12
65	Dunkin, F. B.	"	177, 178	6 90
67	Devlin, C. D.	Front	109 S½	2 62
68	Whitley, Mrs. Sarah	"	110 S½	2 62
70	Bagshaw, Geo. A.	"	112 D.E.	3 30
71	Choppelle, Bert	"	114 N½	3 38
76	McDougall, Bert R.	George	183	3 75
78	McChannan, C. C.	"	189, 190	6 00
78	Nugent, C. C.	"	197, 198	3 75
80	Cusson Bros.	"	200, 165 E½	6 38
85	Brandon, E. N. J.	Prince	254	3 00
86	Buckley, Morris J.	"	255	4 50
89	Teggart, E. A.	"	285	3 75
89A	Stone, Arthur E.	"	286 E½	2 25
92	Ballantyne, E. R.	"	268	6 00
94	Irwin, Wm.	"		29 25
95	McLennon, Catherine	"	280	9 00
96	McLennon, Christina	"	281	6 00
97	Carpelle, John	"	278	6 00
98	Heygate, H. J.	George	160	11 25
120	Rothschild, Sarah	Front	131	13 50
121	Vineberg, Mary D.	"	136 W½	5 63
126	Alton, George	8 Kendall	20	1 13
130	Linklater, Thos.	8 "	24	1 09
131	Geroux, A. J.	8 "	25	1 13
133	Dickson, Jas.	8 "	27	1 13
140	Geroux, L.	9 "	24	1 09
150	Cameron, F. J.	11 "	23	6 75
152	McManus, Gus	11 "	26	10 20
161	Rowell, H. E.	1 Casgrain	23	1 12
162	Doherty, D.	1 "	24	1 11
165	Hotte, J. D.	1 "	27	1 11
168	McHugh, Colin	2 "	20	1 12
169	McFadden, Morris	2 "	21	1 12
171	Grant, Morris	2 "	23	1 12
172	Woodruff, J.	2 "	24	1 12
186	Cole, Wm. J.	1 Hanlan	3	1 10
189	McWatch, S.	2 "	6	1 13
194	Johnson, John J.	2 Casgrain	4	1 13
195	Johnson, Daniel	2 "	5	1 13
9	Lafrance, Thos.	Front	119	22 50
54	Cusson Bros.	George	173, 174	4 88
127	Olton, George	8 Kendall	22	1 13
50	McFarlane, Stewart	George	154, 155	21 00
				$641 24

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1917

No. on Roll	Name	Street	No. of Lot	Total Arrears
1	Piccolo, J. J.	Front	88	$1 88
4	Nugent, C. C.	"	93, 94	3 75
6	Ferguson, John	George & Prince		190 51
8	Draganoff, N. F.	Front	116 N.E.¼	2 25
11	Johnson, Fred	"	118 N.E.¼	2 25
13	Ballantyne, S.	"	121, 122	33 75
18	Johnson, Russel J.	"	125 W½	11 25
22	Belanger, Odilon	"	127 W½	7 50
30	Kleinok, P.	"	130 S.W.¼	7 13
33	Abraham & Joseph	"	132 NW¼	3 15
39	Vineberg, H. A.	"	136 E½	5 63
43	Charest, Wm.	George	150	9 00
44	Egan, John	"	151	9 00
45	Mayhew, L. J.	Geo., Front & Prince		18 30
49	St. Germain, Frank	Prince	271 A.	4 88
52	Cusson Bros.	George	200	11 25
54	Coulombe, E.	"	165 W½	4 50
56	Brushey, E. (F. Generalle)	Prince	279	23 25
57	Goteff, Stojanoff	George	171	6 00
60	Powell, H. E.	"	174, 175	15 00
62	Dunkin, F. B.	"	177, E½	2 25
	"	"	178 C,D,E	4 50
67	Bagshaw, Geo. A.	Front	112 D.E.	3 30
68	Chappelle, Bert	"	114 N½	3 38
71	McDougall, Bert A.	George	183	3 75
75	McLennon, C. C.	"	189, 190	6 00
76	Nugent, C. C.	"	197, 198	3 75
77	Conran, Walter	"	201 E½	94
80	Frame, Wm.	Prince	252 E½	1 50
81	Brandon, E. N. J.	"	254	3 00
82	Buckley, W. H.	"	255	4 50
89	Ballantyne, E. P.	"	268	6 00
92	McLennan, Catherine	"	280	9 00
93	McLennan, Christina	"	281	6 00
94	Carpelle, John	"	278	6 00
95	Heygate, H. J.	George	160	11 25
106	Rothschild, Sarah	Front	131	13 50
107	Vineberg, Mary D.	"	136 W½	5 62
122	Olton, George	8 Kendall	20	1 13
124	Olton, Mrs. Mary	8 "	22	1 13
126	Linklater, Thos.	8 "	24	1 08
127	Giroux, A. J. (Magnon)	8 "	25	1 13
129	Dickson, Jas.	8 "	27	1 13
131	Dumont, A.	8 "	29	73
132	Hawkins, A. E.	9 "	20	1 13
133	Gunther, J. H.	9 "	21	1 13
134	Mason, J.	9 "	22	1 13
135	Manchester, C. F.	9 "	23	1 13
136	Giroux, Leo	9 "	24	1 08
141	Latour, J. B.	9 "	29	73
147	Johnson, A. R.	10 "	22	2 02
148	Cameron, F. J.	10 "	23	6 75
151	McManus, Gus.	11 "	26	7 95
152	Ballantyne, S.	11 "	27	23 85
159	Ballantyne, S.	12 "	27	1 13
162	Powell, H. E.	1 Casgrain	23	1 11
163	Gerardo, Tellina	1 "	24	1 11
164	Houde, D. J.	1 "	25	1 11
165	Houde, E.	1 "	26	1 11
166	Barn, Henry	1 "	27	1 11
168	McHugh, John	1 "	28	1 11
169	McFadden, Morris	2 "	21	1 11
170	McFadden, J. D.	2 "	22	1 11
171	Grant, Norris	2 "	23	1 11
172	Woodruff, Jas.	2 "	24	1 11
175	Vaudette, L.	2 "	27	1 11

SCHOOL SECTION No. 1. CASGRAIN

Arrears of Taxes for Year 1917—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
179	Ellies, S. K.	1 Hanlan	3	$1 10
182	McWatch, S.	1 "	6	1 13
184	Haude, E.	2 "	1	1 13
187	Henry, Cantin	2 "	4	1 13
188	Megeron, Ed	2 "	5	1 13
190	Dumont, Jas	2 "	7	1 13
197	Lawson, Fred	Income		6 00
198	Paterson, E	"		4 50
201	Cronk, Robert	"		9 00
202	Lynd, A. H	"		6 00
203	Sprickeroff, H. M	"		7 50
204	Bland, Robt	"		6 00
206	Algoma Central R. R	"		255 00
207	Can. Express Co			29 10
208	British American Express Co			9 00
209	Grand Trunk Pacific Tel. Co			10 50
15	Dunlop & Reid	Front	123 W	10 60
65	Whitby, Mrs. Sarah	"	110 S½	2 63
48	McFarlane & Stewart	George	154, 155	21 00
				$914 62

Arrears of Taxes for Year 1918

10	Ferguson, J	Front	96 B,C,D	$1 80
	"	"	97	4 50
	"	"	98	3 00
	"	"	99	3 00
	"	"	100	3 00
	"	"	101	3 00
	"	"	102	3 00
	"	"	103	3 00
4	Piccollo	"	88	1 88
7	Nugent, C	"	93, 94	3 75
10	Ferguson, J	"	104	6 00
	"	"	105	6 00
	"	"	106	5 25
	"	"	107	5 25
	"	"	108	5 25
200	Contin, H	2 Hanlan	4	20
	Megeron, Ed	2 "	5	20
	Duwond, J	2 "	7	1 13
10	Ferguson, John	Front	109 N½	2 63
11	"	"	110 N½	2 63
11	Whitley, Mrs. Sarah	"	110 S½	2 63
10	Ferguson, John	"	111 SW¼	4 50
	"	"	112 C	1 65
13	Bagshaw, A. E	"	112 D,E	3 30
16	Chappelle, B	"	114 N½	3 38
17	Duke, J. J	"	115 N½	4 13
19	Draganoff, N. F	"	116 NE¼	2 25
33	Belanger, O	"	127 W½	1 50
35	McManus & O'Donell	"	127 SE¼	50
43	Rothschild, Sarah	"	131	13 50
44	Abraham & Joseph	"	132 NW¼	3 15
45	Shisko, Audro	"	132 NE¼	4 50
46	Aredo, Michael	"	132 SW¼	50
10	Ferguson, J	"	134 S½	5 63
50	Chamondy, N	"	134 NW¼	3 15
51	Vineberg, Mary D	"	136 W½	5 63
52	Vineberg, H. A	"	136 E½	5 63
53	Cloutier Bros	"	137	2 25
10	Ferguson, John	"	139 S½	5 63
57	Leith, W. H	"	141	10 50
59	Egan, J	George	151	1 50
67	Heygate, H. J	"	160	11 25

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1918—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
74	Cusson Bros.	George	164 SE¼	$0 37
76	Coulombe, Ed	"	165 W½	75
77	Cusson Bros.	"	165 E½	75
80	Loretto, J.	"	167 E½	56
83	Goteff & Stojanoff	"	171	6 00
84	Peterson, W. H.	"	172	5 25
86	Cusson Bros.	"	173 E½	44
10	Ferguson, J.	"	180 SW¼	94
93	McDougall, B. R.	"	183	3 75
	Ferguson, C. C.	"	186 C,D,E, 187, 188.	10 20
97	McLennan, C. C.	"	189 to 193	6 00
10	Ferguson, J.	"	94	12 75
98	Nugent, C. C.	"	197, 198	3 75
100	Cusson Bros.	"	200	31
10	Ferguson, J.	"	202	1 88
	"	"	211	3 38
105	Miles, W. E. S.	"	212	75
	Miles, W. E. S.	"	223, 224, 225	1 13
10	Ferguson, J.	Prince	240, 241, 242	7 50
	"	"	243 E½	1 13
	"	"	244 E½, 245, 246	
	"	"	247, 248, 249, 250, 251	
	"	"	252 W½	23 63
108	Frame, W	"	252 E½	1 50
10	Ferguson, J.	"	253	3 00
109	Brondeon, E. N. J.	"	254	3 00
110B	Buckley, M. J.	"	255	75
10	Ferguson, John	"	257, 258, 259	12 75
10	" "	"	264 B,C,D,E	7 20
116	Ballantyne, E. R.	"	268	6 00
117	Tallini, G.	"	269	1 25
10	Ferguson, John	"	271 B,C,D,E 272	20 25
123	Corpelle, J.	"	278	6 00
124	Buckley, Ed.	"	279 S½	1 25
125	McLennan, Catherine	"	280	9 00
125	McLennan, Christina	"	281	6 00
137	Sinklater, Thos.	8 Kendall	24	1 11
145	Dumont, A.	8 "	29	11
146	Hawkins, A. E.	9 "	20	1 13
147	Gunther, J. H.	9 "	21	18
4	Latour, J. B.	9 "	29	11
162	Cameron, D. W.	11 "	24	9 00
4	McManus, Gus	11 "	26	1 38
6	Roney	1 Casgrain	24	18
7	Hande, D. J.	1 "	25	18
8	Honde, E.	1 "	26	18
9	Bain, H.	1 "	27	1 11
181	McHugh, J.	2 "	20	18
185	Woodnuff, J.	2 "	24	18
2	Ellis, S. D.	1 Hanlan	3	1 13
5	McWatch	1 "	6	1 20
7	Hande, E.	2 "	1	20
88	Browning, E. G.	George	177 W½	2 25
89	Dunkin, F. B.	"	178 C,D,E	2 25
10	Ferguson, J.	"	178 A,B	3 00
89	Dunkin, F. B.	"	C,D,E	4 50
10	Ferguson, John	"	185 E¼-185 S.E¼	1 28
66	MacFarlane & Stewart	"	156, 157, 158, 159	21 00
				$382 14

ARREARS OF TAXES FOR YEAR 1919

4	Piccolo, J. J.	Front	88	$1 87
7	Nigent, C.	"	93	1 87
	Nigent, C.	"	94	1 87
	Ferguson, J.	"	96 B,C,D	1 80

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1919—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
10	Ferguson, J.	Front	97	$1 87
	"	"	98	3 00
	"	"	99	3 00
	"	"	100	3 00
	"	"	101	3 00
	"	"	102	3 00
	"	"	103	3 00
	"	"	104	6 00
	"	"	105	6 00
	"	"	106	5 25
	"	"	107	5 25
	"	"	108	5 25
	"	"	109 N½	2 62
11	Devlin, C. D.	"	109 S½	44
12	Whitley, Mrs. S.	"	110 S½	2 62
13	Ferguson, J.	"	110 N½	2 62
	"	"	111 S.W¼	1 50
15	"	"	111 N½	3 00
16	Mayhew, S. J.	"	112 A,B	80
17	Ferguson, J.	"	112 C	7 50
18	Bagshaw, D. A.	"	112 D,E	3 30
21	Chappelle, B.	"	114 N½	3 37
23	Duke, J. J.	"	115 N½	4 13
24	Mayhew, S. J.	"	115 S.W¼	32
25	Draganoff, N. G.	"	116 N.E.¼	2 25
26	Vandette, I.	"	116 N.W.¼	37
39	Topoloff, E.	"	125 S.E.¼	2 00
44	Belanger, O.	"	127 W½	1 50
56	Rothschild, Sarah	"	131	13 50
57	Chicko, Andro	"	132 N.E.¼	4 50
58	Oredo, Mike	"	132 S.W.¼	50
59	Abraham & Joseph	"	132 N.W.¼	4 50
60	Bergeron, B.	"	132 S.E¼	50
62	Ferguson, John	"	134 S½	5 62
67	Vineberg, H. A.	"	136 E½	5 62
68	Vineberg, Mrs. D.	"	136 W½	5 62
69	Cloutier Bros.	"	137	2 25
71	Ferguson, J.	"	139 S½	5 62
72	Beaupre, C.	"	128 N.W½	1 25
73	Ferguson, P.	"	139 N½	1 06
	"	"	140 N.E¼	53
74	Ferguson, J.	"	140 S½	5 62
76	Leith, W. H.	"	141	10 50
78	Egan, J.	George	151	1 50
83	Mayhew, L. J.	"	153 E	32
85	McFarlane & Stewart	"	158	10 50
	" "	"	159	10 50
86	Heygate, H. I.	"	160	11 25
93	Cusson Bros.	"	164 S.E.¼	37
95	Coulombe, Ed.	"	165 W½	75
96	Cusson Bros.	"	165 E½	75
99	Loretto, J.	"	167 E½	62
103	Goteff & Stolanoff	"	171	6 00
107	Dunkin, F. B.	"	177 E½	2 25
108	Ferguson, J.	"	178 A,B	3 00
109	Dunkin, F. B.	"	C,D,E	4 50
112	Ferguson, J.	"	180 S.W.¼	94
114	McDougall, B.	"	183	3 75
117	Ferguson, J.	"	185 S.E.¼	1 12
118	Mayhew, S. J.	"	186 A,B	30
119	Ferguson, J.	"	186 C,D,E	2 70
	"	"	187	4 50
	"	"	188	3 00
120	McLennan, C. C.	"	189	3 00
	" "	"	190	3 00
121	Ferguson, J.	"	191	3 00

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1919—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
121	Ferguson, J.	George	192	$3 00
	"	"	193	3 00
	"	"	194	3 75
122	Nugent, C. C.	"	197	1 87
	" "	"	198	1 87
124	Cusson Bros.	"	200	31
130	Bishop, C.	"	205	1 50
133	Miles, W. E. S.	"	212	75
137	" "	"	223	38
	" "	"	224	38
	" "	"	225	38
138	Ferguson, J.	Prince	240	3 00
	"	"	241	2 25
	"	"	242	2 25
	"	"	243 E½	1 12
140	"	"	244 E½	1 12
142	"	"	245	2 25
	"	"	246	2 25
	"	"	247	3 75
143	"	"	248	3 75
	"	"	249	3 00
	"	"	250	3 00
	"	"	251	3 00
144	Frame, W.	"	252 E½	1 50
145	Ferguson, J.	"	252 W½	1 50
	"	"	253	3 00
146	Brandeon, E. N. J.	"	254	3 00
147	Buckley, W. J.	"	255	75
140	Ferguson, J.	"	257	4 50
	"	"	258	4 13
	"	"	259	4 13
154	McM. & O'Donnell	"	263	1 25
155	Mayhew, L. J.	"	264 A	30
156	Ferguson, J.	"	B,C1/3	7 20
159	Ballantyne, E. R.	"	268	6 00
160	French, A.	"	269	7 50
163	Ferguson, J.	"	B,C1/3	9 00
	"	"	272	9 00
165	Carpelle, J.	"	278	6 00
169	McLennan, Cochrane	"	280	9 00
170	McLennan, Christina	"	281	6 00
174	Bowlby, R.	"	285	3 75
185	Patterson, J.	Alexandra	416, 417 S½	12 75
188	Brisebois, I.	"	399	87
190	Bryant, W. E.	8 Kendall	21	1 13
	" "	8 "	22	1 13
	" "	8 "	23	1 13
	Villeneuve, Nap.	8 "	24	19
191	Bouchard, M.	8 "	25	19
195	Dumont, A.	8 "	29	87
199	Manchester, Chas.	9 "	23	1 13
200	Giroux, Leo.	9 "	24	19
201	Lingman, Chas.	9 "	25	5 62
205	Latour, J. B.	9 "	29	31
206	Peterson, C.	10 "	20 N,P	1 38
213	Johnson, A. R.	11 "	22	2 51
216	Ferguson, P.	11 "	25	1 41
220	Grenier, P.	11 "	29	42
228	Powell, H. E.	1 Casgrain	23	1 12
229	Desrosier, S.	1 "	24	18
230	Proulie, E.	1 "	25	18
231	" A.	1 "	26	1 18
232	" O.	1 "	27	18
234	McHugh, J.	2 "	20	18
235	McFadden, M.	2 "	21	18
236	McFadden, R. S.	2 "	22	18

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1919—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
238	Woodruff, J. 2	Casgrain	24	$0 19
240	Vandette, I. 2	"	26	1 18
241	" 2	"	27	1 18
242	Seabrooke, S. 2	"	28	4 56
248	McWatch, J. 1	Hanlan	6	1 20
250	Proulie, A. 2	"	1	20
253	Contin, H. 2	"	4	20
254	Migneron, Ed. 2	"	5	20
255	White, R. 2	"	6	1 13
256	Dumont, J. 2	"	7	19
36	Miles, W. S.	Front	124 E½	6 00
245	Ellio 1	Hanlan	3	1 13
				$425 59

Arrears of Taxes for Year 1920

3	Jamieson, Rev. Ed.	King	35	$1 50
4	Riccola, J. J.	Front	88	1 88
7	Nugent, C. C.	"	93	1 89
	"	"	94	1 89
10	Ferguson, John	"	97	1 89
	"	"	98	3 00
	"	"	99	3 00
	"	"	100	3 00
	"	"	101	3 00
	"	"	102	3 00
	"	"	103	3 00
	"	"	104	6 00
	"	"	105	6 00
	"	"	106	5 25
	"	"	107	5 25
	"	"	108	5 25
	"	"	109 N½	2 62
11	Devlin, C. D.	"	109 S½	44
12	Whitley, Sarah	"	110 S½	2 62
13	Ferguson, John	"	110 N½	2 62
14	"	"	111 S¼	4 50
15	"	"	112	7 50
16	Belanger, Mrs. A.	"	113	1 00
18	Chappell, B.	"	114 N½	3 37
20	Duke, J. J.	"	115 N½	4 13
21	Draganoff, N. F.	"	116 N.E¼	2 26
22	Walgreen, G. W.	"	116 N.W¼	2 26
23	Laflamme, V.	"	116 S½	75
33	Parisee	"	123 W. 46 ft.	2 00
35	Topaloff, E.	"	125 S.E.¼	2 00
37	Shanks, Robert	"	126 E. 46 ft.	8 25
39	Belanger, Odillon	"	127 W½	1 50
41	McManus & O'Donnell	"	127 S.E.¼	1 00
42	Belanger, A.	"	128 S.E. ¼	50
44	Beaupre, J.	"	128 N.W.	1 75
45	Belanger, Mrs. A.	"	128 N.W.	50
51	Ferguson	"		13 50
52	Sisko, Andrew	"	132 N.E.¼	4 50
53	Aredo, Mike	"	132 S.W.¼	50
54	Abraham, Joseph	"	132 N.W.¼	4 50
55	Bergeron, J. B.	"	132 S.E.¼	50
57	Ferguson, John	"	134 S½	5 62
63	Vineberg, H.	"	136 E½	5 62
64	Vineberg, Mary D.	"	136 W½	5 62
65	Cloutier Bros.	"	137	2 25
67	Ferguson, John	"	139 S½	5 62
68	Turgeon, Peter	"	129 N½	1 06
69	" "	"	140 N.E.¼	53
70	Ferguson, John	"	140 S½	5 62
71	Dresser, J. A.	"	140 W¼	3 18

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1920—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
72	Leith, W. H.	Front	141	$10 50
75	Egan, John	George	151	1 50
77	Mayhew, L. J.	"	153 E.	32
83	McFarlane & Stewart	"	158	10 50
84	" "	"	159	10 50
85	Heygate, H. J.	"	160	11 25
92	Cussons Bros.	"	164 S.E.¼	37
93	Coulombe, Ed.	"	165 W½	75
96	O'Donnell & Clarke	"	167 E½	3 75
102	Goteff & Dosunoff	"	171	6 00
109	Dunkin, F. B.	"	177 E½	2 25
110	Ferguson, John	"	178 A,B	3 00
111	Dunkin, F. B.	"	178 C,D,E	4 50
115	Ferguson, John	"	180 S.W¼	94
118	McDougall, Bert	"	183	3 75
119	Parr, C. B.	"	184	3 75
122	Ferguson, John	"	185 S.E.¼	1 88
123	Mayhew, Louis J.	"	186 A,B	30
124	Ferguson, John	"	186 C,D,E	2 70
125	"	"	187	4 50
126	"	"	188	3 00
127	McClennan, Colin C.	"	189	3 00
128	" "	"	190	3 00
129	Ferguson, John	"	191	3 00
130	"	"	192	3 00
131	"	"	193	3 00
132	"	"	194	3 75
135	Nugent, C. C.	"	197	1 88
136	Nugent, C. C.	"	198	1 88
138	Cusson Bros.	"	200	31
142	Cholykoff, D. & D.	"	203	1 50
143	Raymond, Mrs. Alice	"	204	25
144	Bishop, Charles	"	205	1 50
151	Miles, W. E. S.	"	212	75
152	" "	"	213	75
153	" "	"	214	75
154	" "	"	215	75
155	" "	"	216	75
156	" "	"	217	75
161	Stewart	"	222	38
162	Miles, W. E. S.	"	223	38
163	" "	"	224	38
164	" "	"	225	38
179	Ferguson, John	Prince	240	3 00
180	"	"	241	2 25
181	"	"	242	2 25
182	"	"	243 E½	1 12
185	"	"	244 E½	1 12
186	"	"	245	2 25
187	"	"	246	2 25
188	"	"	247	3 75
189	"	"	248	3 75
190	"	"	249	3 00
191	"	"	250	3 00
192	"	"	251	3 00
193	"	"	252 W½	1 50
194	Frame, William	"	252 E½	1 50
195	Ferguson, John	"	253	3 00
196	Brondion, E. M. J.	"	254	3 00
197	Buckley, M. J.	"	255	75
199	Ferguson, John	"	257	4 50
200	"	"	258	4 12
201	"	"	259	4 12
206	Ferguson Fred.	"	263	1 25
207	Mayhew, L. J.	"	264 A	30
209	Ferguson, John	"	264 B	7 20

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1920—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
212	Ballantyne, E. R.	Prince	268	$6 00
213	French, Arnold	"	269	9 00
215	Ferguson, John	"	271	9 00
216	"	"	272	9 00
222	Corpelle, John	"	278	6 00
225	Knipproth, H	"	279 N1/5	1 25
226	McLennan, Catherine	"	280	9 00
227	McLennan, Christina	"	281	6 00
231	Bowlby, R	"	285	3 75
235	Orange Hall	"	332	13 50
245	Reid, Frank	Alexandra	350	3 00
246	Cloutier, Eugene	"	400	2 25
247	" "	"	401	1 50
248	Brisebois, Isaac	"	399	2 50
249	" "	"	398	25
250	Sicotte, A.	Edward	415	87
252	Lawson, Fred	"	417 N½	75
253	Rotterson, James	"	416 S½	11 62
258	McInnis, Andrew	Ken. 8th Con	20	1 12
259	Bryant, Herbert	"	21	1 12
260	Davidson, Arthur	"	22	1 12
261	Kidd, J. E.	"	23	1 12
262	Villeneuve, Nop.	"	24	18
163	Bouchard, Michel	"	25	44
267	Dumont, A.	"	29	1 74
268	Walgreen, Gust	" 9th Con	20	1 13
271	Manchester, Chas	"	23	1 13
272	Giroux, Leo	"	24	18
273	Halle, Bishop Joseph	"	25	5 62
275	Halle, Adule	" 9th Con	27	2 62
276	Belanger, A.	"	28	56
278	Latour, J. B	"	29	12
279	Peterson, Charles	" 10th Con	20 N.P	1 50
283	Anderson, F. V	"	22 S.P	1 70
286	Johnson, A. R	"	22	2 51
290	McManus, Gus	"	26	1 38
295	Ripley, Thos	" 12th Con	26	1 87
300	Desrosiers, Samuel	Casgrain No. 1	24	44
301	Proulee, Edgar	"	25	18
302	" Adelard	"	26	1 18
303	" Oscar	"	27	18
305	McHugh, John	"	20	1 12
306	McFadden, Morris	" No. 2	21	1 12
307	McFadden, R. S	"	22	1 12
307	Larrse, Arthur	"	24	1 12
309	Vandette, Isidore	"	26	18
310	Vandette, Lezeince	"	27	1 18
311	Perry, W. J	"	28	4 56
313	O'Connor, John	Hanlan Con. 1	2	18
314	Davies, Henry	"	3	2 62
317	McWatch, I	"	6	1 20
319	Proulie, Adelard	" Con. 2	1	20
322	Contin, Henry	"	4	20
323	Nigerson, Edward	"	5	20
324	White, Roy	"	6	1 13
326	Gr. N. W. Telegraph	"		3 69
289	Turgeon, Peter	Ken. 11	25	1 41
				$490 68

Arrears of Taxes for Year 1921

3	Jamison, Rev. Ed	King	35	$2 75
4	Piccola, J. J	Front	88	2 75
7	Nugent, E.	"	93	2 75
	"	"	94	2 75
8	Robinson & Lawson	"	95 W½	1 37

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1921—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
10	Ferguson, Jno	Front	97	$2 75
11	"	"	98	4 13
	"	"	99	4 13
	"	"	100	4 13
	"	"	101	4 13
	"	"	102	4 13
	"	"	103	4 13
	"	"	104	8 26
	"	"	105	8 26
	"	"	106	7 56
	"	"	107	7 56
	"	"	108	7 56
	"	"	109 N½	4 13
12	Devlin, C. D	"	109 S½	1 03
13	Whitby, Mrs. S	"	110 S½	4 13
14	Ferguson, Jno	"	110 N½	4 13
	"	"	111 S¼	2 75
16	"	"	112	1 00
17	Belanger, Mrs. A	"	113	1 00
19	Chappell, B	"	114 W½	4 13
20	Brent, W. C	"	115 S¼	2 75
21	Duke, J. J	"	115 N½	6 18
22	Draganoff, N. A	"	116 N¼	2 75
23	Wallgreen, G. W	"	116 N.W.¼	2 75
24	LaFlame, W	"	116 S½	62
27	Belanger, X	"	118 N.W	2 25
33	Parisee	"	123 W	3 00
37	Shanks, R	"	126 E	13 75
38A	Vercher, V	"	126 A	2 75
40	Robinson c/o Belanger	"	127 N.E.¼	8 25
44	Beaupree	"	128 N.E.¼	1 75
52	Sisko, A	"	132 N.E.¼	7 57
54	Abraham, J	"	132 N.E.¼	8 25
55	Bergeron, J	"	132 S.E.¼	50
57	Demontang, J	"	134 S½	1 18
61	Vineberg, H	"	136 E½	10 32
62	" Mary	"	136 W½	10 32
65	Ferguson, Gus	"	139 S½	10 32
66	" Pete	"	139 N½	1 06
67	" Pete	"	140 N.E.¼	56
70	" Jno	"	140 S½	9 63
72	Bagshaw, D. A	"	141	19 25
73	Cherat, W	George	150	13 75
74	Eagon, J	"	151	1 25
75	Taylor, W. H	"	152	15 13
76	Mayhew, L. J	"	153 E	32
78	Knipprath, R	"	154	2 00
	"	"	155	1 62
81	McFarlane & Stewart	"	158	17 88
82	" "	"	159	17 88
83	Heygate, H. J	"	160	19 25
84	Knipprath, H	"	161	4 25
85	Vercher, V	"	162	75
88	Giroux, L	"	163	1 75
92	Brushey, E	"	165 W½	75
93	Picard, J	"	165 E½	75
91	Cusson Bros	"	164 S½	38
101	Gateff & Dusanoff	"	171	11 00
109	Dunkin, T. B	"	177 E½	4 13
110	Ferguson, J	"	178 A. B	5 50
111	Dunkin, F. B	"	178 C, D, E	8 25
115	Ferguson, Jno	"	108 S½	1 72
118	McDougall, B	"	183	6 88
119	Parr, C. B	"	184	6 88
123	Ferguson, J	"	185 S.E.¼	2 75
124	Mayhew, L. J	"	186 A.B	30

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1921—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
125	Ferguson, J.	George	186	$4 95
126	"	"	187	8 25
127	"	"	188	5 50
128	McClennan Colon Co.	"	189	5 50
129	" "	"	190	5 50
130	Ferguson, Jno	"	191	5 50
131	"	"	192	5 50
132	"	"	193	5 50
133	"	"	194	5 50
134	Robinson & Lawson	"	195	5 50
135	" "	"	196	3 44
136	Nigent, C. C	"	197	3 44
137	"	"	198	3 44
139	Cusson Bros	"	200	31
142	Robinson & Lawson	"	202	2 75
143	Chalyhoff, D	"	203	2 75
144	Raymond, Mrs. Alice	"	204	25
145	Bishop, Chas	"	205	2 75
147	Robinson & Lawson	"	247	2 75
148	" "	"	248	2 75
149	Miles, W. E. S	"	212	1 38
150	" "	"	213	1 38
151	" "	"	214	1 38
152	" "	"	215	1 38
153	" "	"	216	1 38
154	" "	"	217	1 38
155	Robinson & Lawson	"	218	1 38
156	" "	"	219	1 38
157	" "	"	220	69
160	Miles, W. E. S	"	223	69
161	" "	"	224	69
162	"	"	225	69
163	Robinson & Lawson	"	226	69
164	" "	"	227	69
165	" "	"	228	69
166	" "	"	229	69
167	" "	"	230	69
168	" "	"	231	69
169	" "	"	232	69
170	" "	"	233	1 38
171	" "	"	234	1 38
172	" "	"	235	69
173	" "	"	236	69
174	" "	"	237	69
175	" "	"	238	69
175A	" "	"	239	69
177	Ferguson, Jno	Prince	240	5 50
178	"	"	241	4 13
179	"	"	242	4 13
180	"	"	243 E½	2 07
183	"	"	244 E½	2 07
184	"	"	245	2 75
185	"	"	246	2 75
186	"	"	247	2 75
187	"	"	248	2 75
188	"	"	249	2 75
189	"	"	250	4 13
190	"	"	251	4 13
191	"	"	252	2 75
192	Frame, W	"	252 E½	2 75
193	Ferguson, Jno	"	253	4 13
194	Brondion, E. M. J	"	254	4 13
195	Buckley, M. J	"	255	62
196	Bell, E. M	"	256	8 25
197	Ferguson, Jno	"	257	6 88
198	"	"	258	6 88

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1921—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
201	Taggart, A. E	Prince	260 W½	$3 44
205	Mayhew, L. J	"	264 A	31
206	Ferguson, J	"	264 B	3 44
214	Kinsey, D. A. L	"	271 S3/5	11 00
215	"	"	272	13 75
221	Carpel, J	"	278	8 25
223	Brushey, E	"	279	1 37
224	Turgeon, F	"	279 3/5	3 00
225	Knipprath, H	"	279 N½	1 12
226	Cushaback, M	"	280	1 25
227	" C	"	281	1 00
228	O'Connor, J	"	282	75
230	Bowlby	"	285	6 88
232	O'Connor, J	"	283	2 25
235	Orange Hall	"	332	27 50
237	Wisner	"	337	1 00
244	Clark, W	"	343 N2/3	27 50
252	Brennan, P. J	"	347	2 75
264	Brisbois, J	"	397	50
265	"	"	398	17
266	"	"	399	2 37
269	Courier	"	400	37
270	Patterson, J	"	401	25
271	Martin	"	402	2 25
274	Greeley, J. H	"	405	19 25
280	Allarier, E	Edward	411	2 75
281	Troumbly	"	412	2 50
284	Sicotte, A	"	415	1 12
285	Lawson, F	"	416	7 57
286	"	"	417	1 38
289	Preimean, M	"	418	1 25
290	"	"	419	25
303	Blais, A	"	464	37
304	Sampson, L	"	465	25
305	Fostin, L	"	466	25
306	Jacques, A	"	467	25
307	Haller, Mrs. A. M	"	468	25
309	Degay, Chas	"	470	25
311	St. Lawrence, J. A	Kitchener	472	1 87
314	Grondier, L	"	475	2 00
315	"	"	476	2 00
316	Lambert, L	"	477	2 00
317	Dorian, A	"	478	2 75
318	Blois, A	"	479	2 62
329	Davidson, A	Ken. 8	22	2 06
331	Vertare, V	"	24	55
332	Buchard, M	"	25	67
335	St. Lawrence	"	28	68
336	Dumont, A	"	29	87
337	Wallgreen, G	" 9	20	1 43
340	Dumont, A	"	23	18
341	Groulx, L	"	24	18
342	Hale, Bishop J	"	25	93
344	" A	"	27	43
346	Latour, J. B	"	29	12
351	Knappcard	"	22	36
356	Turgeon, P	" 11	24	68
357	"	" 11	25	1 41
358	McManus, G	"	26	1 38
359	Ballantyne, G	"	27	6 60
361	Grenier, P	"	29	40
365	Repley, T	" 12	26	3 44
366	Ballantyne, S	"	27	2 07
370	Derosier, S	Casgrain No. 1	24	68
371	Proulx, E	"	25	18
373	"	"	27	18

SCHOOL SECTION No. 1, CASGRAIN

Arrears of Taxes for Year 1921—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
374	Newton, W.	Casgrain No. 1	28	$8 23
375	McHugh, J.	" No. 2	20	18
376	McFadden, M.	"	21	18
377	" R. S.	"	22	18
379	Larose, A.	"	24	43
380	Vanditto,	"	25	43
381	" J.	"	26	1 18
382	" L.	"	27	1 18
383	Perry, W.	"	28	11 12
384	Johnson, W. F.	Hanlon 1	1	1 35
385	O'Connor, J.	"	2	43
386	McKay, M.	"	3	4 82
389	Watch, Mac.	"	6	2 20
391	Proulx, A.	"	1	32
394	Canton, H.	"	4	32
395	Nigeron, E.	"	5	32
396	White, R.	"	6	2 07
310	Brisson, W.	"	310	38
				$789 45

Arrears op Taxes for Year 1922

1	Preston, G. E.	King	33	$8 80
3	Jamieson, Rev. E.	"	35	2 20
4	Piccola, J. J.	Front	88	2 75
7	Nigent, E.	"	93	2 20
	"	"	94	2 20
8	Robinson & Lawson	"	95	1 10
10	Ferguson, Jno.	"	97	2 75
	"	"	98	2 75
	"	"	99	3 30
	"	"	100	3 30
	"	"	101	3 30
	"	"	102	3 30
	"	"	103	3 30
	"	"	104	4 40
	"	"	105	4 40
	"	"	106	4 40
	"	"	107	4 40
10A	Turgeon, F.	"	108	4 40
	"	"	109 N½	2 75
	"	"	109 S½	2 75
	"	"	110 S½	3 30
	"	"	110 S½	3 30
13½	Crotean, J.	"	111 N½	30
14	Brent, W. E.	"	111 S¼	3 30
14½	Mayhew, L. J.	"	112 A.B.	32
14¾	Bagshaw, G.	"	112 D.E.	3 52
15	Ferguson, John	"	112 C.	1 76
16	Belanger, Mrs. A.	"	113	80
18	Chappell, B.	"	114 W½	4 40
20	Vandetta, Mrs. L.	"	115 S½	50
21	Draganoff, N. T.	"	116 W¼	2 20
22	Vondette, O.	"	116 N.W.	2 00
23	Laflamme, W.	"	116 S¼	50
27	Belanger, X.	"	118 N.W.¼	1 80
31	Heyworth, A. F.	"	122	83 60
32	"	"	123 E 20	4 40
33	Parisee, G.	"	123 W 46	2 80
36	O'Donnell, J. L.	"	125 W½	17 60
37	Lamborff, L.	"	126 E 23	40
37½	Vercher, V.	"	126 S.E.	44
38	Lamborff, L.	"	126 S.W.	3 00
38½	Vercher, V.	"	126 N 20	2 80
40	Robinson, W. J.	"	127 N.E.¼	11 00

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1922—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
42	Trouse, A.	Front	128 S.E.¼	$7 70
52	Sisko, A.	"	132 N.E.¼	4 05
54	Abraham, J.	"	132 N.W.¼	4 40
55	Bergeson, J.	"	132 S.E.¼	44
57	Perault, H.	"	134 S½	4 60
58	Dignard, A.	"	134 W½	2 20
61	Ferguson, Jno.	"	136 E½	5 50
62	"	"	136 W½	5 50
63	Clontier Bros.	"	137	19 80
64	Belanger, Mrs. A.	"	138	1 80
65	Ferguson, Jno.	"	139 S½	8 25
66	Turgeon, P.	"	139 N½	80
67	"	"	140 N.E.¼	80
70	Ferguson, Jno.	"	140 S½	7 70
72	Bagshaw, D. A.	"	141	11 00
73	Harest, W. C.	George	150	8 80
74	Eager, Jno.	"	151	88
75	McDonnell, J. V.	"	152	80
76	Mayhew, F. J.	"	153 E¼	3 30
78	Knipwrath, H.	"	154	1 00
79	"	"	155	88
81	Vachen, N.	"	158	1 80
82	"	"	159	1 00
83	Heygate, A. J.	"	160	11 00
84	Knipwrath, H.	"	161	37 40
85	Vecher, V.	"	162 2nd S ⅓	60
86	St. Germaine, J.	"	162 S ⅓	35
88	Geroux, L.	"	163	4 00
91	Cusson Bros.	"	164 S.E.¼	36
92	Brushey, Ed.	"	165 W½	60
93	Champayne, J.	"	165 E½	2 20
99	Heyworth, A. F.	"	168 E½	5 50
100	" "	"	169	15 40
101	" "	"	170 N 1001	55 00
102	Gatteff & Dussanoff	"	171	8 80
103	Robinson, W.	"	172	4 40
104	" W. J.	"	173	17 60
109	Dunkin, F. B.	"	177 E½	3 30
110	Moul, J.	"	178 A.B.	6 60
111	Dunkin, F. B.	"	178 C.A.E.	6 60
114	McCoughey, Z.	"	180 E½	3 30
115	Ferguson, J.	"	180 S.W.¼	1 10
118	McDougall, B.	"	183	5 50
119	Parr, C. B.	"	184	5 50
122	Ferguson, Jno.	"	185 S.E.¼	1 10
123	Mayhew, L. J.	"	186 A.B.	24
124	Ferguson, Jno.	"	186 C,D,E.	3 30
125	"	"	187	6 60
126	"	"	188	4 40
127	McLennan, C. C.	"	189	4 40
128	"	"	190	4 40
129	Ferguson, Jno.	"	191	4 40
130	"	"	192	4 40
131	"	"	193	4 40
132	"	"	194	4 40
133	Robinson & Lawson	"	195	3 30
134	" "	"	196	2 75
135	Nigent, C. C.	"	197	3 30
136	"	"	198	3 30
138	Cusson Bros.	"	200	3 30
139	Conron, W.	"	201 E½	16
141	Robinson & Lawson	"	202	3 30
143	Raymond, Mrs. A.	"	204	22
144	Bishop, Chas.	"	205	2 20
146	Robinson & Lawson	"	210	2 75
147	" "	"	211	2 75

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1922—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
148	Miles, W. E. S.	George	212	$2 20
149	" "	"	213	1 65
150	" "	"	214	1 65
151	Thompson, D. W. A.	"	215	1 65
152	Miles, W. E. S.	"	216	1 65
153	" "	"	217	1 10
154	Robinson & Lawson	"	218	1 65
154½	" "	"	219	1 65
154¾	" "	"	220	1 10
157	Miles, W. E. S.	"	223	55
158	" "	"	224	55
159	" "	"	225	55
160	Robinson & Lawson	"	226	1 10
161	" "	"	227	1 10
162	" "	"	228	55
163	" "	"	229	55
164	" "	"	230	55
165	" "	"	231	55
166	" "	"	232	1 10
167	" "	"	233	1 10
168	" "	"	234	55
169	" "	"	235	55
170	" "	"	236	55
171	" "	"	237	55
172	" "	"	238	55
172½	" "	"	239	55
174	Ferguson, Jno	Prince	240	4 40
175	"	"	241	3 30
176	"	"	242	3 30
177	"	"	243 E½	1 65
180	"	"	244 E½	1 65
181	"	"	245	2 20
182	"	"	246	2 20
183	"	"	247	3 30
184	"	"	248	3 30
185	"	"	249	2 20
186	"	"	250	2 20
187	"	"	251	2 20
188	"	"	252 W½	1 65
189	"	"	252 E½	1 65
190	"	"	253	2 20
191	"	"	254	2 20
192	"	"	255	30
194	"	"	257	3 30
195	"	"	258	3 30
196	"	"	259	4 40
202	Mayhew, L. J.	"	264 A	3 30
203	Ferguson, Jno.	"	264 B.C.D.	3 30
205	Kinsey, D. A. L.	"	266	13 20
206	"	"	267	50 60
208	McLevy, W.	"	269	1 50
209½	Girons, L.	"	271 N 1/5	20
210	Kinsey, D. A. L.	"	271 S 3/5	8 80
211	"	"	272	11 00
216	Burns, T.	"	277	6 60
217	Corpell, F.	"	278	6 60
218	Brushey, Ed.	"	279 E 1/5	75
219	Turgeon, T.	"	279 S 3/5	2 20
220	Knipprath, H.	"	279 N 1/5	35
223	O'Connor, J.	"	282	40
224	"	"	283	1 50
226	Bolby	"	285	5 50
227	Storu, A. E.	"	286 E½	2 75
230	St. Laurence, J. D.	"	332	2 20
232	Wisner, N.	"	337	1 20

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1922—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
233	Wilson, A.	Prince	338	$0 14
239	Clarke, Wm.	"	343 N 2/3	17 60
240	Klirke, P.	"	494	1 80
241	"	"	505	60
247	Brennan, P. J.	Alexandra	347	22
248	Reid, Mrs. T.	"	348	13 20
259	Brisbois, T.	"	397	40
260	"	"	398 N 124 ft.	15
261	"	"	399 N 124 ft.	1 90
264	Courier	"	400	30
265	Patterson, J.	"	401	1 20
266	Martin, J.	"	402	1 80
267	Teggin, J.	"	403	13 20
268	Parisse, G.	"	404	20
269	Muir, J.	"	405	11 00
270	Griely, J. H.	"	406	11 00
275	Allair, E.	Edward	410	2 20
276	Tremblay	"	412	2 00
281	Sicotte, A.	"	415	70
282	Lawson, F.	"	416 N½	12 65
283	"	"	417 N½	3 85
286	Primean, N.	"	418	60
	"	"	419	20
300	Blais, Adelard	"	464	30
301	Sampson, L.	"	465	30
302	Fortier, L.	"	466	20
303	Jacques, A.	"	467	20
304	Halle, A. M.	"	468	20
304½	Turgeon, Jno.	"	469	20
305	Dugay, Chas.	"	470	20
306	Baron, E.	"	471	1 80
307	St. Laurest, J. D.	Kitchener	472	1 50
308	Darby, N.	"	473	20
309	Tessier, A.	"	474	22
310	L. Grondier	"	475	1 60
311	McCoy, R. L.	"	476	1 60
312	Lambert, Jos.	"	477	1 60
313	Dorian, A.	"	478	2 00
314	Blais, A.	"	479	2 10
323	Durmoff, D.	Ken. 8th Con.	20	1 65
324	Reed, G. E. R.	"	21	1 65
325	Davidson, A.	"	22	1 65
327	Vercher, V.	"	24	35
328	Bouchard, M.	"	25	55
329	Symons, A.	"	26	3 85
331	St. Laurent, J. D.	"	28	55
332	Dumont, A.	"	29	70
333	Lessard. L.	" 9	20	15
334	Benn, B.	"	21	1 65
336	Dumont, A.	"	23	35
337	Giroux, L.	"	24	40
338	Hall, Bishop	"	25	55
339	Mason, H.	"	26	6 05
340	Halle, A.	"	27	35
341	Belanger, A.	"	28	55
342	Latour, J. B.	"	29	30
343	Grondin, P.	" 10	20 N.P.	28
344	Lessard, L.	"	20 S.P.	86
345	Groulx, A.	"	21 S.P.	27
346	Eckman, C.	"	21 N.P.	47
347	Lessard, N.	"	22 S.P.	30
350	Johnson, Ed.	" 11	22	3 67
351	Johnson, T. A.	"	23	6 05
352	Lambert, J.	"	24	95
353	Turgeon, P.	"	25	1 73

SCHOOL SECTION No. 1, CASGRAIN

ARREARS OF TAXES FOR YEAR 1922—*Continued*

No. on Roll	*Name*	*Street*	*No. of Lot*	*Total Arrears*
354	McManus, G.	Ken. 11th Con.	26	$1 11
355	Ballantyne, S.	"	27	5 26
357	Grenier, P.	"	29	43
360	Gorman, J. P.	" 12	25	35
361	Ripley, T.	"	26	3 85
362	Ballantyne, S.	"	27	1 65
363	Johnson, W. S.	"	28	6 05
364	"	"	29	2 03
366	Dirosiers, L.	Casgrain No. 1	24	55
367	Proulx, E.	"	25	15
369	"	"	27	15
370	Newton, W.	"	28	6 27
372	Corbuil, J.	Edward	497 N½	95
373	"	"	502 N½	15
376	Brushey, Ed.	McManus	69	20
378	Chalyhoff, D.	"	67	2 20
380	Belanger, T.	"	63	25
383	Vandetta, W.	"	58	20
384	McLevy, Mrs. Wm.	"	56	45
385	Amer, A.	"	55	25
389	Docherty, J.	"	41	20
391	Griffin, J.	"	39	20
393	Roadhouse, M.	"	37	2 75
394	Falardean, A.	"	34	20
395	Schell, M.	"	33	2 20
396	Paul, T.	"	32	2 20
397	Symons, A.	"	Block	11 00
398	Poulin, J.	"	256	65
399	Snowdy	"	17	2 20
400	Cloutier, M.	"	16	22
401	Foran, D.	"	15	22
402	Kirk, J.	"	14	24 20
403	Bird, A.	"	13	2 20
405	Clotier, E.	"	½(2)	44
406	Turgeon, P.	"	3	40
				$1,017 96

SUMMARY OF TAX ARREARS

Year	*Total Arrears*
1913	$664 75
1914	519 29
1915	532 27
1916	641 24
1917	914 62
1918	382 14
1919	425 59
1920	490 68
1921	789 45
1922	1,019 96
	$6,379 99

Less: Cash and Rebate which could not be allocated to definite amounts on Tax Roll.

Jan. 17, 1919	Turgeon, P.	$26 97	
Sept. 20, 1919	Belanger, X.	60 00	
April 15, 1919	Knipprath	36 00	
June 7, 1922	"	25 00	
Aug. 3, 1922	"	36 63	
Oct. 29, 1920	Ferguson, Jno	750 00	
June 20, 1922	Ferguson, Young	754 16	
"	" Tax Rebate	153 21	
			1,841 97
	Total Arrears		$4,538 02

ASSESSMENT ROLL

Year 1917

No. on Roll	Name of Party Assessed	Address	Street	No. of Lot	Value of each Parcel of Real Estate	Remarks
146	Reike, F	Hearst	Kendall 11	21	$152 00	Changed on collectors' roll to $132.

Year 1918

254	Dumont	Hearst	Kendall 8	29	75 00	Changed on roll to $49.
264	Latour	"	" 9	29	75 00	" " 49.
286	Bryson, G. F	"	" 12	29	50 00	" " 42.
301	Seabrooke	"	Casgrain 2	28	112 50	" " 104.
3	Jamieson, E	St. Denis	King St	35	100 00	Taken out, but correctly entered on collectors' roll.
237	No name	None	Prince	340	150 00	Not entered on collectors' roll.
238	"	"	"	341	150 00	" " "
316	Algoma Central	Soo, Ont	Rly. Yards	.....	405 00	" " "
317	Can. Express Co	Toronto	" "	.....	45 00	" " "
318	G.T.R. Telegraph	Winnipeg	.....	.....	4 50	" " "
319	Wilson, Chas. W	Hearst	.....	Income	4 50	" " "
320	Henshaw, H. E	"	.....	"	7 20	" " "
411	Douglas, Jas. C	"	.....	"	6 00	" " "
412	Darby, N	"	.....	"	6 00	" " "
413	King, W. A	"	.....	"	7 50	" " "
414	Amboloko, Mike	"	.....	"	15 00	" " "
415	Wilson, R	"	.....	"	5 40	" " "
416	Robinson, Jas	"	.....	"	5 40	" " "
417	Chickely, Tony	"	.....	"	13 50	" " "
418	Robinson, Jr., W. J	"	.....	"	4 50	" " "

Year 1919

13	Ferguson, John	North Bay	Front	111 S1/4	300 00	Changed on collectors' roll to $100.
30	Allen, A. E	Hearst	"	121	1,700 00	Changed on assessment roll to $1,500.
31	Heywood, A. F	"	"	122	3,000 00	Changed on assessment roll to $2,000.
63	Anderson, F. W	"	"	135 S1/2	785 00	
63A	"	"	George	135 S1/4E1/2	100 00	Changed on collectors' roll to $1,085.
64	"	"	Front	303	300 00	
68	Belanger, Mrs. A	"	"	138	900 00	Changed on assessment roll to $800.
74	Bagshaw, G. A	Haileybury	"	112	220 00	Not entered on collectors' roll.
122	Brent, W. E	Toronto	George	185 W1/2	200 00	Entered on collectors' roll, lot 185 W1/2, $150—NE1/4, $75.
123	Ferguson, John	North Bay	"	185 SE1/4, NE1/4	125 00	Entered on collectors' roll, $75.

208	Mayhew, Louis J	Cavanoch	Prince	264 A	500 00	Changed on assessment roll to $120.
243	Primean, Moses	Hearst	Edward	418	300 00	Not entered on collectors' roll.
246	No name		Kendall 8		75 00	Not entered on collectors' roll (marked cancelled).
				YEAR 1921		
40	Robinson, c/o A. Belanger	Hearst	Front	127 NE¼	300 00	Entered in pencil on collectors' roll, amount omitted on assessment roll.
41	O'Donnell, J	"	"	127 SE¼	400 00	Entered on collectors' roll as $500.
	Owner unknown	"	George	206, 207, 208		No amount entered. Nothing in collectors' roll.
272	Holler, Caspar	"	Edward	408	150 00	Entered in pencil.
273	Holler, Janet	"	"	209	100 00	" "
274	Campbell, Jas	"	"	410	100 00	" "
25	Allarier, E	"	"	411	100 00	" "
210	Kinsey, D. A. L	"	Prince	271¾	500 00	Changed to $400.
313	Dorian, A	"	Kitchener	478	1,000 00	Entered on collectors' roll as $1,100.
323	McInnes, Andrew	Drummond	Kendall 8			Not brought forward on roll.
324	Bryant, Herbert	Hearst	"			" " "
386	Selberg, L	"	"	Hanlan 1	80 00	Omitted from total in roll.
				YEAR 1922		
	Nichols, W. J	Hearst	King	34	280 00	Changed on collectors' roll to $250.
15	Ferguson, John	North Bay	Front	112	400 00	" " " $80.
20	Vandetta, Mrs. L	Hearst	Front	115 N½	280 00	" " " $250.
46	Ganthier, Mr	"	"	128 SW½	1,500 00	" " " $1,400.
110	Belanger, J	"	George	178 AB	300 00	Changed on roll, but owing to pencil erasures cannot make out original amount.
133	Robinson & Lawson	"	"	195	200 00	Changed on roll to $150.
134	" "	"	"	196	150 00	" " $125.
141	" "	"	"	202	150 00	" " $125, but not revised on collectors' roll.
166	" "	"	"	232	25 00	Entered on collectors' roll as $50.
168	" "	"	"	234	50 00	" " " $25.
173	Burns, Otto	"	"	303	300 00	Changed on roll from apparently $500. Owing to pencil erasures cannot make out original amount.
183	Ferguson, John	North Bay	Prince	247	150 00	Changed on roll. Cannot make out original amount.
209½	St. Germain, J	Hurricane	"	271 N 1/5	100 00	Name on collectors' roll is T. Girous.
230	Orange Hall	Hearst	"	332	1,000 00	Changed on roll to $1,100.
231	"	"	"	333	800 00	" " 900.
232	Wismer	"	"	337	400 00	" " 600.
233	Wilson	"	"	338	600 00	" " 700.
251	Reid, Robt	"	Alexandra	351	950 00	" " 850.
262	Nichols, W	"	"	398 S 41	400 00	" " 350.
263	"	"	"	399 S 41	50 00	" " 25.
20	Vandette, Mrs. L	"	Front	115 S E¼	280 00	" collectors' roll to $250.
48	Divinsky	"	"	129 S E¼	280 00	" " " 250.

COLLECTORS' ROLL

YEAR 1913

No. on Roll	Name of Party Assessed	Street	No. of Lot	Value of each Parcel of Real Estate	Remarks
64A	Unknown	George	180	$180 00	Not extended on roll on account of owner being unknown.
				YEAR 1914	
101	Owner unknown	George	203	150 00	Not extended on roll on account of owner being unknown.
102	"	"	206	100 00	" " " " "
103	"	"	207	100 00	" " " " "
104	"	"	208	100 00	" " " " "
107	"	"	213	75 00	" " " " "
108	"	"	214	75 00	" " " " "
109	"	"	215	75 00	" " " " "
110	"	"	216	75 00	" " " " "
111	"	"	217	75 00	" " " " "
112	"	"	220	75 00	" " " " "
114	"	"	222	50 00	" " " " "
213	"	"	153	480 00	" " " " "
	"	Front	140	187 50	" " " " "
	"	"	131	750 00	" " " " "
210	Mayhew, Louis G.	George	186	120 00	Not extended on roll.
205	Owner unknown	"	612	.....	Not extended on roll on account of owner being unknown.
206	"	"	712	.....	" " " " "
207	"	"	812	.....	" " " " "
208	"	"	912	175 00	" " " " "
				YEAR 1915	
6	Ferguson, John	George	185	250 00	Changed in pencil to $62.50.
41	Turgeon, P	Front	129	400 00	Left off roll altogether.
				YEAR 1916	
106	Owner unknown	George	203	125 00	Not extended on roll on account of owner being unknown.
107	"	"	206	100 00	" " " " "
108	"	"	207	100 00	" " " " "
109	"	"	208	100 00	" " " " "

111	"	"	213	50 00	" " " " "
112	"	"	214	50 00	" " " " "
113	"	"	215	50 00	" " " " "
114	"	"	216	50 00	" " " " "
115	"	"	217	50 00	" " " " "
116	"	"	220	25 00	" " " " "
117	"	"	222	25 00	" " " " "
118	"	"	153	330 00	" " " " "
				YEAR 1917	
15	Dunlop & Reid	Front	123	1,160 00	Extended on roll $6.80—correct amount should be $17.40.
16	Miles, W. E. S.	"	124	400 00	
	"	George	212	50 00	
	"	"	223	25 00	Extended on roll $8.93—correct amount should be $7.87.
	"	"	224	25 00	
	"	"	225	25 00	
72	McConeghy, A	"	180	125 00	Extended on roll $2.88—correct amount should be $1.88.
142	Walgren, G	Kendall	20	150 00	Entered on roll in pencil, but not extended.
				YEAR 1918	
None	Owner unknown	George	206	100 00	Not extended on roll on account of owner being unknown.
"	"	"	207	100 00	" " " " "
"	"	"	208	100 00	" " " " "
"	"	"	213	50 00	" " " " "
"	"	"	214	50 00	" " " " "
"	"	"	215	50 00	" " " " "
"	"	"	216	50 00	" " " " "
"	"	"	217	50 00	" " " " "
"	"	"	220	25 00	" " " " "
"	"	"	222	25 00	" " " " "
3	Jamieson, Rev. Ed.	King	35	100 00	Scored off assessment roll.
				YEAR 1919	
10	Ferguson, John	Front	96 B,C,D	120 00	No record on assessment roll.
15	"	"	111 N 1/2	200 00	" " "
116	Brent, W. C.	George	185 W 1/2	150 00	Entered on assessment roll—$200.
	"	"	N E 1/4	75 00	
117	Ferguson, John	"	185 SE1/4	75 00	Entered on assessment roll—$125.
	Owner unknown	"	206	100 00	Not extended as owner unknown.
	"	"	207	100 00	" " "
	"	"	208	100 00	" " "
	"	"	213	50 00	" " "

COLLECTORS' ROLL—*Continued*

YEAR 1919—*Continued*

No. on Roll	Name of Party Assessed	Street	No. of Lot	Value of each Parcel of Real Estate	Remarks
	Owner unknown	George	214	$50 00	Not extended as owner unknown.
	"	"	215	50 00	" " "
	"	"	216	50 00	" " "
	"	"	217	50 00	" " "
162	St. Germain, J.	Prince	271 A	150 00	Not entered on assessment roll.
183	Anderson, J. V.	George	303	100 00	" " "
1900	Owner unknown	Kendall	20	.....	Left off roll (Government lands).
190	Villaneauve, N.	" 8	24	75 00	Not entered on assessment roll.
213	Johnston, A. R.	"	22	167 50	Taxes extended, $1.75 should be $2.51. Difference $0.76.
				YEAR 1920	
10	Ferguson, John	Front	106	350 00	Taxes extended, $5.35 should be 5.25. Difference $0.10.
	"	"	107	350 00	" 5.35 " 5.25 " .10.
	"	"	108	350 00	" 5.35 " 5.25 " .10.
13	"	"	111 S ¼	300 00	" 23.40 " 22.90 " .50.
15	"	"	112	112 00	" 11.83 " 17.83 " 6.00.
43	Chalyhoff, D. D.	"	128 NE ¼	200 00	" 12.00 " 3.00 " 9.00.
188	Ferguson, John	Prince	247	250 00	" 32.85 " 34.35 " 1.50.
189	"	"	248	250 00	" 32.85 " 34.35 " 1.50.
231	Bowlby, R.	"	285	250 00	" 6.50 " 7.50 " 1.00.
245	Reid, Frank	Alexandra	350	200 00	" 1.50 " 3.00 " 1.50.
				YEAR 1921	
41	McManus & O'Donnell	Front	127 SE¼	500 00	Entered in assessment roll as $400.
317	Dorien, A.	Kitchener	478	1,100 00	" " " $1,000.
329	Davidson, A.	Kendall 8	22	75 00	Tax extended, $4.32 should be $2.07. Difference $2.25.
331	Verture, V.	"	24	222 50	" 11.61 " 6.11 " 5.50
330	Benzine	"	23	75 00	" 4.32 " 2.07 " 2 25.
				YEAR 1922	
	Nichols, W. J.	King	34	250 00	Shown on assessment roll as $280.

	Owner unknown	George	206, 207, 208	.....	Not extended on roll as owner unknown.
375	Seymour, M	Edward	502 S ½	75 00	Not entered on assessment roll.
52	Sisko, A	Front	132 NE ¼	275 00	Tax extended, debenture rate $0.35 should be $0.55, difference, $0.20. Tax extended, school rate, $3.50 should be $5.50, difference, $2.00.
106	Powell, W. E	George	175	1,000 00	Tax extended, debenture rate, $1.00 should be $2.00, difference, $1.00. Tax extended, school rate, $10.00 should be $20.00, difference, $10.00.

SCHOOL SECTION No. 1, CASGRAIN

REFUNDS TO SEPARATE SCHOOL SUPPORTERS

Year 1918

No. on Roll	*Name*	*Street*	*Amount of Refund*
14	Belanger, A.	Front	$6 88
21	LaFrance, T.	"	7 50
22	Belanger, X.	"	7 50
21	LaFrance, T.	"	3 75
	LaFrance, T.	"	7 50
31	Lambroff, L.	"	16 56
36	Belanger, A.	"	2 50
42	Klinok, P.	"	5 94
47	Bergerson, J.	"	2 50
49	Ferris, Mrs. H.	"	4 82
54	Belanger, Mrs. A.	"	11 25
63	McGarry, Thos.	"	4 25
60	Bergerson, J. B.	"	15 00
70	St. Germaine, J.	"	2 19
71	Vercher, V.	"	2 82
120	St. Germaine, F.	Prince	1 88
127	O'Connor, J.	"	8 44
133	Patterson, J.	Alexandra	10 63
140	Loretto, J.	Kendall 8	8 13
204	Tallini, G.	" 8	16 25
149	Giroux, L.	" 9	95
153	Belanger, A.	" 9	95
158	Scully, M.	" 10	2 98
160	Kelly, F.	" 11	1 60
163	Turgeon, O.	" 11	8 13
167	Grenier, P.	" 11	2 20
186	Rooney, B.	Casgrain 2	93
187	Vondetta, J.	" 2	93
188	Vondetta, L.	" 2	95
191	O'Connor, J.	Hanlon 1	95
102	Raymond, Alice	George	1 25
144	Filion, L.	Kendall 8	95
170	Gorman, J. P.	" 12	95
			$170 01

Year 1919

19	Belanger, A.	Front	$5 00
28	La France, T.	"	1 50
	"	"	75
31	"	"	7 50
43	Lamborff, L.	"	16 88
47	Belanger, A.	"	1 50
53	Beaupre, C.	"	12 50
55	Klimak, P.	"	12 50
63	Ferris, Mrs.	"	4 81
70	Belanger, Mrs. A.	"	10 00
82	McGarry, Thos.	George	4 25
89	St. Germaine, F.	"	2 19
90	Vercher, V.	"	3 75
129	Raymond, A.	"	25
162	Germaine, J. S.	Prince	1 88
168	Turgeon, W.	"	5 00
178	Loretto, T.	"	10 63
181	Tallini, G.	"	1 88
194	Filion, L.	Kendall 8	1 31
198	Wilhelm, J. J.	" 9	94
204	Belanger, A.	" 9	2 81
208	Scully, M.	" 10	1 73
211	Kelly, F.	" 11	80
223	Gorman, J. P.	" 12	94
42	Vercher, V.	Front	12 50
45	Castillaux, A.	"	3 13
			$126 93

SCHOOL SECTION No. 1, CASGRAIN

Year 1920

24	La France, T.	Front	$7 50
25	"	"	3 75
28	"	"	7 50
38	Lamborff, L.	"	16 68
38½	Vercher, V.	"	12 50
40	Castillaux, A.	"	3 13
48	Dvinsky, J.	"	3 13
58	Ferris, Mrs	"	4 81
78	McGary, T.	George	4 30
88	Vercher, V.	"	3 75
94	Cusson Bros	"	3 75
266	Filion, L.	Kendall 8	44
270	Wilhelm, J. J.	" 9	2 19
284	Kelly, F.	" 10	1 43
291	Grenier, P.	" 11	2 11
294	Gorman, I. P.	" 12	95
308	Vandetta, L.	Casgrain 2	93
			$78 85

Year 1921

25	Paid by H. E. Powell (T. La France)	Front	$13 75
	" " "	"	5 53
28	" " "	"	13 75
77	McGarry, Thomas	George	8 50
339	Wilhelm, J. J.	Kendall 9	4 37
343	Mason, H.	" 9	6 87
350	Eckman, E.	" 10	5 95
			$58 72

Year 1922

77	McGarry, Thos.	George	$6 00
237	Wilhelm, J. J.	Prince	4 00
238	Wilhelm, J. J.	"	2 00
392	Shurbert, J.	McManus	2 00
335	Wilhelm, J. J.	Kendall 8	5 50
221	Cushaback, J.	Prince	14 00
			$33 50

JOHN FERGUSON, NORTH BAY

Tax Summaries for Years 1913 to 1922, Inclusive

Year	*Total Taxes*
1913	$345 24
1914	175 10
1915	192 39
1916	190 51
1917	190 51
1918	183 61
1919	184 73
1920	197 19
1921	213 35
1922	152 46
	$2,025 09

Less: Deductions			
April 20, 1920	By Cash	$750 00	
June 20, 1922	By Cash	754 16	
June 19, 1922	By Rebate	153 21	
			1,657 37
	Taxes in Arrears		$367 72

It will be noted that the first payment on above taxes was made in the year 1920. No interest was charged but a rebate was allowed. This meant a considerable loss to the school.

331 Bay Street,
Toronto, Ontario.

To the Mayor and Council,
Town of Paris,
County of Brant, Ontario.

Gentlemen,—

Acting under instructions from the Provincial Municipal Auditor, Mr. J. W. Sharpe, K.C., an inspection, examination and audit of the books, accounts, vouchers and moneys of the municipal corporation of the town of Paris was made.

Petition.

Resolution was passed in Council on December 15th, 1922, stating "That the services of a Provincial Auditor be procured to audit the books of the Corporation."

No action was taken with respect to this resolution until February 5th, 1923, when the following resolution was passed: "That the Town Clerk be and he is hereby instructed to send to the Provincial Auditor, at the Parliament Buildings, Toronto, a certified copy of the resolution passed at the last regular meeting of the 1922 Council, whereby the services of a Provincial Auditor is asked, and that the clerk do attach to the said certified copy the seal of the corporation of the town of Paris; and that the instructions contained in this resolution be attended to forthwith."

Scope of Audit.

The Finance Committee was interviewed in respect to any particular matter that needed to be investigated.

It appeared to be the general opinion that an audit was needed for the following reasons:—

1. That a Provincial municipal audit had not been made of the town's books for a great many years.

2. That the bookkeeping system in use should be enquired into and, if necessary, changes made for its betterment.

3. That the Sinking Fund investments were stated to be in excess of the amount required under the various debenture by-laws for the redemption of the several issues at maturity, and what disposal could be made of such surplus if it existed.

4. That proceeds of debenture sales were deposited in the general town account and that instead of an amount being set aside in a special account to cover the hold-back from contractor on account of guarantee, such moneys were used for general purposes.

After a general resumé of the books and accounts and a discussion with the members of the council, the following resolution was passed by the town council:—

"That the Provincial Municipal Auditor, Henry Glover, be instructed to confer with the clerk and procure what books are necessary for the proper recording of the affairs of the municipality."

"That the said Auditor be authorized to make an audit of the Town's books for the year 1922, and to go back further than this on any matter that he is not satisfied with, audit of the town's affairs not to cover Public School, High School, Library Board, or the Public Utilities."

Balance Sheet as of December 31st, 1922, submitted herewith has been divided into two sections.

The Current Assets and Liabilities have been grouped into one, and the Capital Assets and Liabilities grouped into the other.

Dealing first with the Current Balance Sheet, it will be noted that there is a surplus of $3,184.82, which ordinarily should be in liquid form, and go to reduce the next year's estimates. When it is seen, however, that the bulk of the Current Assets is made up of uncollected taxes, it is a question rather, whether a further amount should not be included in the estimates for the current year, to provide sufficient funds to pay off the accounts payable of $13,607.15.

It is possible, however, that enough taxes may be collected and with the cash on hand be sufficient to meet these accounts payable.

Public Works and Properties have been taken into the Balance Sheet at a valuation secured from several sources. These were discussed with the clerk, and appeared satisfactory. Most of the items appearing on this statement do not need further elucidation.

The Capital Surplus of $226,019.54 is mostly accounted for by the net investment in the Hydro Electric Plant, Waterworks, and Town Hall.

Cash Statement for Year 1922.

Abstract of Receipts and Expenditures has been subsectioned so that the various receipts have been grouped as far as possible into the same classification. The same is also true of the expenditures.

In dealing with the estimates for the current year, reference should be made to see what was actually disbursed on account of the various purposes.

TOWN OF PARIS

Balance Sheet as of 31st December, 1922

Assets

Current Assets:

Cash and Taxes			$16,791 97
Cash on Hand	$158 99		
Cash in Bank Current a/c	863 66		
Due from Housing Commission	537 73		
	$1,560 37		
Cash in Bank—Savings a/c	5,179 68		
		$6,740 05	
Taxes Uncollected, Year 1922	$5,396 68		
Tax Arrears, 1918-1921 Land	2,817 98		
Tax Arrears, 1918-1921, Income and Business	161 67		
Local Improvement Rates Unpaid—Sidewalks	783 11		
Local Improvement Rates Unpaid—Curbs and Pavements	328 35		
Local Improvement Rates Unpaid—Retaining Wall	564 13		
		10,051 92	
		$16,791 97	
Local Improvements—Advances			28,179 11
Expended on Pavement By-law 742		$25,303 03	
Accounts Unpaid		2,876 08	
		$28,179 11	
			$44,971 08

Liabilities

Current Liabilities:

Accounts Payable			$13,607 15
Public School Board	$4,877 74		
Sundry	304 93		
Grant Contracting Co	5,001 84		
F. Barber and Associates Ltd	262 03		
Brennan Contracting Co	2,614 05		
Debenture Interest Unpaid	546 56		
	$13,607 15		
Local Improvements—Loans			28,179 11
Bank Loans for Construction of Pavement By-law 742	$28,179 11		
Surplus—Current Account			3,184 82
			$44,971 08

Capital Assets:

Public Works and Properties		$421,253 15
Hydro Electric Plant	$90,000 00	
Water Works	95,000 00	
Sidewalks	13,164 83	
Curbs and Gutters	10,677 65	
Pavements	59,535 67	
Public School Supporters	40,000 00	
Gravel Pit	3,000 00	
Bridges	25,000 00	
Cemetery	2,000 00	
Hospital	19,600 00	
Town Hall and lots	38,275 00	
Fire Equipment and Appliances	9,000 00	
Road Making Machinery	6,000 00	
Public Library	10,000 00	
	$421,253 15	
Sinking Fund Investments		72,384 05
Dominion of Canada—Bonds	$41,600 00	
Town of Goderich—Debentures	4,213 34	
Town of Paris—Debentures	26,521 53	
Bank of Montreal—Savings a/c	49 18	
	$72,384 05	
Cemetery—Perpetual Care—Investments		1,822 49
Dominion of Canada—Bonds	$1,400 00	
Bank of Montreal—Savings a/c	422 49	
	$1,822 49	
		$495,459 69

Capital Liabilities:

Debenture Principal Unpaid		$201,893 26
Electric Plant	$43,015 11	
Water Works	5,000 00	
Sidewalks	13,164 83	
Curbs and Gutters	10,677 65	
Pavements	59,535 67	
Public School	40,000 00	
Gravel Pit	3,000 00	
Foot Bridge	1,000 00	
Fuel and Food	4,000 00	
Willett Hospital	18,000 00	
Agricultural Grounds	4,500 00	
	$201,893 26	
Sinking Fund Reserve		65,724 40
Amount required by By-laws	$62,369 05	
Local Improvement Commutations	3,355 35	
	$65,724 40	
Cemetery—Perpetual Care		1,822 49
Lot Owners	$1,683 00	
Interest Accruals	139 49	
	$1,822 49	
Surplus—Capital Account		226,019 54
		$495,459 69

TOWN OF PARIS

Abstract of Receipts and Expenditures for Year 1922

Receipts

Tax Collections:		
Current Taxes	$88,733 17	
Arrears of Taxes	3,155 51	
Penalties on Taxes	396 19	
Local Improvement:		
Pavements	2,821 27	
Sidewalks	860 34	
Curbs and Gutters	849 56	
Levy from Sinking Fund	101 69	
Poll Taxes	400 00	
Dog Taxes	556 00	
		$97,873 73
Fines, Rents and Licenses:		
Fines and Fees	$742 65	
Rents	693 00	
Licenses	1,137 00	
		2,572 65
Grants:		
Provincial Government Relief	$724 24	
		724 24
Sinking Fund:		
Interest on Investments	$3,693 38	
		3,693 38
Cemetery:		
Sale of Lots	$341 20	
Care in Perpetuity	952 75	
		1,293 95
Bank Loans:		
Bank of Montreal	$61,679 11	
		61,679 11
Debenture Proceeds:		
By-law No. 710 Hospital " 724 Park " 729 Pavements	$78,114 67	
Accrued Interest	545 43	
		78,660 10

Expenditures

General Town Purposes:		
Police Protection	$3,134 50	
Fire Protection	4,998 97	
Salaries and Allowances	2,334 08	
Board of Health	899 23	
Garbage Collection	1,262 46	
Charity	2,672 51	
Roads and Bridges	9,213 32	
Buildings and Grounds Upkeep	854 00	
Street Lighting	5,609 40	
Street Oiling	2,453 47	
Election Expenses	77 66	
Printing, Advertising and Postage	806 33	
Insurance	483 98	
Law Costs	351 07	
Delegations Expenses	99 95	
Byng Reception Committee	336 03	
Grants	1,010 00	
Public Library Board	1,400 00	
		$37,996 96
Debentures Paid and Sinking Fund Deposits:		
Debenture Principal	$55,717 33	
Debenture Interest	10,669 04	
Sinking Fund Levy and Interest	13,761 29	
		30,147 66
County of Brant:		
Taxes, 1922	$9,450 00	
		9,450 00
Schools:		
High School	$7,500 00	
Public School	21,000 00	
Separate School	833 98	
		29,333 98
Cemetery:		
Maintenance	$409 65	
Care in Perpetuity	952 75	
		1,362 40

Miscellaneous		$484 57
Total Receipts for year		$246,981 73
Cash Balance, 1st January, 1922		3,560 33
		$250,542 06

Bank Loans:		
Bank of Montreal	$97,000 00	
Interest	594 13	
		$97,594 13
Construction:		
Paving	$28,401 86	
Hospital Association	8,500 00	
Retaining Wall	643 00	
		37,544 86
Miscellaneous		372 02
Total Expenditures for Year		$243,802 01
Cash Balance, 31st December, 1922		6,740 05
		$250,542 06

TOWN OF PARIS

Details of Miscellaneous Receipts and Expenditures for Year 1922

Miscellaneous Receipts

Sale of Zinc	$3 00
Insurance (Wheeler)	81 21
Use of Grader	9 38
Housing Commission (Carroll)	14 00
Sale of old batteries	5 00
Sale of Tarvia	10 30
Cutting Weeds	5 20
Empty Barrels and Sacks	102 76
Interest on Savings	113 68
Charity Refunded	140 04
	$484 57

Miscellaneous Expenditures

Safety Deposit Box	$6 00
Dog Tags	8 26
Framing Photos	7 00
Scale Inspection	8 00
Registration Births, Deaths, etc	44 00
Premium on Bonds	40 00
Refund of Taxes	54 97
Post Office Box	3 00
Municipal Hall License	3 12
Dominion Stores	25 94
Hospital Grounds Wages	95 15
Selector of Jurors	21 00
Revision of Voters' List	19 02
Flowers	3 00
Rental	2 00
Housing Commission	31 56
	$372 02

Debentures

Statement of Debenture Indebtedness at 31st December, 1922, was prepared and is submitted herewith.

New Debenture Register was obtained and all the outstanding issues written therein. Ledger accounts were also opened for all the debentures as to the principal unredeemed.

Debentures for an amount of $96,000.00 under by-law 677 were given to the Provincial government as collateral in reference to the Housing Commission. These are dated November 1, 1919, and run for twenty years. Later on another issue of $9,600.00 under by-law 695 was also given to the Provincial government for the same purpose. These are dated August 30, 1921. These will be returned to the municipality when the final principal payment due in reference to the Housing Commission has been made. No entry of these debentures has been made in the debenture register.

The following debenture interest coupons had not been presented for payment at the year end.

By-law No.	*Coupon No.*	*Amount*	*Date Payable*
482	18	$15 92	2 Jan., 1922
483	18	6 82	" "
483	19	7 12	" "
483	20	7 45	" "
686	7	29 25	1 Dec. "
710	5	30 00	1 Aug. "
729	1 to 15, $30.00 each	450 00	24 Dec. "
		$546 56	

TOWN OF PARIS

STATEMENT OF DEBENTURE INDEBTEDNESS AS AT 31ST DECEMBER, 1922

By-law No.	Description	Original Debt	Date Contracted	No. Years	Rate of Interest	Principal Paid 1922	Interest Paid 1922	Balance Principal Unpaid	Amount Sinking Fund Levied 1922
					%				
435	Sidewalks	$7,000 00	Feb. 1, 1902	20	4	$495 27	$19 82	.....	.....
446	Electric, Waterworks and Sewers	22,000 00	Oct. 1, 1902	20	4	1,556 54	62 26	.....	.....
455	Sidewalks	1,544 38	Feb. 1, 1903	20	4	105 08	8 57	$109 28	.....
456	Sidewalks	2,855 62	Feb. 1, 1903	20	4	194 27	15 85	202 04	.....
460	Electric	23,000 00	July 1, 1903	20	4	1,564 69	127 68	1,627 29	.....
480	Electric	10,000 00	Sept. 1, 1904	20	4	654 14	81 68	1,387 82	.....
482	Sidewalks	5,251 24	Jan. 2, 1905	20	4½	338 53	65 17	1,109 75	.....
483	Sidewalks	2,248 76	Jan. 2, 1905	20	4½	144 97	27 91	475 27	.....
508	Sidewalks	4,500 00	Dec. 1, 1906	20	4½	277 63	68 35	1,241 23	.....
525	Public School	40,000 00	June 1, 1908	20	4½	.....	1,800 00	40,000 00	$1,485 22
538	Waterworks	5,000 00	Nov. 1, 1909	20	4½	.....	225 00	5,000 00	185 68
568	Hydro-Electric	25,000 00	April 1, 1912	20	5	.....	1,250 00	25,000 00	928 26
590	Hydro-Electric	15,000 00	April 1, 1914	10	5	.....	750 00	15,000 00	1,309 00
609A	Gravel Pit	3,000 00	Nov. 1, 1915	10	5	.....	150 00	3,000 00	263 00
609B	Foot Bridge	1,000 00	Nov. 1, 1915	10	5	.....	50 00	1,000 00	87 00
649	Fuel and Food	6,000 00	Dec. 1, 1918	5	6	.....	240 00	4,000 00	720 00
682	Curbs and Gutters	4,455 40	Dec. 1, 1919	20	6	.....	207 32	3,455 40	116 30
683	Curbs and Gutters	4,629 81	Dec. 1, 1919	10	6	.....	217 79	3,629 81	302 35
686	Sidewalks	4,530 62	Dec. 1, 1919	10	6	386 21	229 33	3,436 32	.....
696	Curbs and Gutters	3,592 44	Nov. 1, 1920	10	6	.....	215 54	3,592 44	298 39
697	Sidewalks	6,590 94	Nov. 1, 1920	10	6	.....	395 46	6,590 94	548 97
710	Willett Hospital	18,000 00	Aug. 1, 1921	20	6	.....	1,080 00	18,000 00	604 47
724	Agricultural Park	4,500 00	Dec. 15, 1921	10	6	.....	270 00	4,500 00	374 82
729	Pavements	59,535 67	Dec. 24, 1921	20	6	.....	3,594 28	59,535 67	2,011 71
		$279,234 88				$5,717 33	$11,152 01	$201,893 26	$9,235 17

TOWN OF PARIS

DEBENTURE INDEBTEDNESS ANALYSIS AS AT 31ST DECEMBER, 1922

By-law No.	Principal Unpaid	Electric Plant	Waterworks	Sidewalks	Curb and Gutter	Pavements	Sundry	Purpose
455	$109 28	.....	.....	$109 28	.....	.....	.....	.....
456	202 04	.....	.....	202 04	.....	.....	.....	.....
460	1,627 29	1,627 29	.....	.....	.....	.....	.....	.....
480	1,387 82	1,387 82	.....	.....	.....	.....	.....	.....
482	1,109 75	.....	.....	1,109 75	.....	.....	.....	.....
483	475 27	.....	.....	475 27	.....	.....	.....	.....
508	1,241 23	.....	.....	1,241 23	.....	.....	.....	.....
525	40,000 00	.....	.....	.....	.....	.....	$40,000 00	Public School.
538	5,000 00	.....	$5,000 00	.....	.....	.....	.....	.....
568	25,000 00	25,000 00	.....	.....	.....	.....	.....	.....
590	15,000 00	15,000 00	.....	.....	.....	.....	.....	.....
609A	3,000 00	.....	.....	.....	.....	.....	3,000 00	Gravel Pit.
609B	1,000 00	.....	.....	.....	.....	.....	1,000 00	Foot Bridge.
649	4,000 00	.....	.....	.....	.....	.....	4,000 00	Fuel and Food.
682	3,455 40	.....	.....	.....	$3,455 40	.....	.....	.....
683	3,629 81	.....	.....	.....	3,629 81	.....	.....	.....
686	3,436 32	.....	.....	3,436 32	.....	.....	.....	.....
696	3,592 44	.....	.....	.....	3,592 44	.....	.....	.....
697	6,590 94	.....	.....	6,590 94	.....	.....	.....	.....
710	18,000 00	.....	.....	.....	.....	.....	18,000 00	Willett Hospital.
724	4,500 00	.....	.....	.....	.....	.....	4,500 00	Agricultural Grounds.
729	59,535 67	.....	.....	.....	.....	59,535 67	.....	.....
	$201,893 26	$43,015 11	$5,000 00	$13,164 83	$10,677 65	$59,535 67	$70,500 00	.....

TOWN OF PARIS

Sinking Fund

Surplus

Sinking fund investments at 31st December, 1922, not taking into account the accrued interest, amounted to $72,384.05.

Sinking Fund requirements as called for under the various by-laws and shown on the attached statement shows an accumulation at 31st December, 1922, of	$62,369 05	
To this has been added the balance of the Local Improvement Commutations amounting to, at 31st December, 1922, and according to the attached statement	3,355 35	
The total of these two items when deducted from the Sinking Fund investments		65,724 40
Leaves a surplus of		6,659 65

This surplus has been created by a higher rate of interest being earned on the various investments than that called for by the by-law. There is a section in the Municipal Act which sets a maximum calculation of 4 per cent. interest earning powers on any sinking fund moneys raised for the purpose of debenture redemption at maturity date. Perusal of the sinking fund statement under the interest rate basis shows that the interest earning basis was placed at 3 per cent. up to the year 1915. After that date the interest rate of 4 per cent. has been taken. What actually has occurred is, that war bonds have been bought at a discount and other municipal debentures purchased which have earned an interest rate of from 5½ to 6 per cent.

The council are naturally desirous that this surplus shall not grow larger from year to year, and it does not appear to be wise to continue to levy more money than what is needed for sinking fund purposes.

Among the sinking fund investments, the following general debentures of the town of Paris are held.

By-law No.	Debenture Principal	Sinking Fund Reserved	Amount Redeemable
609	$4,000 00	$2,681 70	$1,318 30
649	4,000 00	3,103 29	896 71
686	3,436 42	.....	3,436 42
	$11,436 42	$5,784 99	$5,651 43

TOWN OF PARIS

Sinking Fund

Surplus

It will be noted that the total of the Debenture Principal is	$11,436 42
The Sinking Fund deposited or reserved on account of these to 31st December, 1922, amount to	5,784 99
This leaving an amount redeemable of	$5,651 43
If these Debentures were cancelled forthwith the surplus in the Sinking Fund of	$6,659 65
Would be reduced by	5,651 43
And still leave a surplus of	$1,008 22

If this was done there would be no necessity for including in the general levy an amount to take care of the annual payment of interest, principal or sinking fund deposit. The benefit derived by the municipality by the cancelling of these debentures by use of part of the surplus earnings of sinking fund investments, would be spread over the next seven years.

For instance, the general rate for the year 1923 would be reduced by the amount of $2,125.54. General rate for the year 1924 and 1925 would be reduced by the amount of $1,165.56. General rate for the years from 1926 to 1929 would be reduced by an amount of $615.53.

Statement showing how these amounts are arrived at, appears hereunder:

Year	Total	Sidewalks Principal	By-law 686 Interest	Fuel and Food Principal	By-law 649 Interest	Gravel Pit and Bridge Principal	By-law 609 Interest
1923	$2,125 54	$409 38	$206 16	$720 00	$240 00	$350 00	$200 00
1924	1,165 56	433 96	181 60	.....	.....	350 00	200 00
1925	1,165 56	460 00	155 56	.....	.....	350 00	200 00
1926	615 53	487 57	127 96	.....	.....	.....	.....
1927	615 56	516 85	98 71	.....	.....	.....	.....
1928	615 53	547 83	67 70	.....	.....	.....	.....
1929	615 57	580 73	34 84	.....	.....	.....	.....
	$6,918 85	$3,436 32	$872 53	$720 00	$240 00	$1,050 00	$600 00

Annual sinking fund deposits as levied and called for by the by-law are not in all cases correct and a contrast of the levied amount along with the correct amount appears at the foot of the sinking fund statement.

In respect to the debentures issued for pavements under By-law 729, the last debenture should have been $904.71, but as certain commutations had been made before its issue, this debenture was issued for an amount of $535.67. The sinking fund amount called for by the by-law has not been amended, and this should be done.

The annual interest also should be corrected and instead of $3,594.28 this should be $3,572.14.

Debentures issued under By-law 682 are held as sinking fund investments. The interest amount payable is $207.32. An amount of $240, however, was entered in the municipal cash book as the interest payment and was deposited into the sinking fund bank account. This resulted in an excess payment of $32.68.

It was noted that interest coupon number seven on debenture issued under By-law 686 held as a sinking fund investment, due 1st December, 1922, had not been clipped off, and this is included among the debenture interest coupons payable at year end.

TOWN OF PARIS

Sinking Fund Statement as at 31st December, 1922

By-law No.	Purpose	Amount of Debt	Years to Run	Date Contracted	Annual Deposit	Interest Rate Basis	Accumulated 31st December 1922	Amounts Shown in Record
						%		
525	Public School	$40,000 00	20	June 1, 1908	$1,485 22	3	$25,376 46	$27,428 74
538	Waterworks	5,000 00	20	Nov. 1, 1909	185 68	3	2,899 95	3,494 09
568	Hydro-Electric	25,000 00	20	April 1, 1912	928 26	3	10,641 57	11,604 80
590	Hydro-Electric	15,000 00	10	April 1, 1914	1,309 00	3	11,639 62	12,540 92
609	Gravel Pit and Foot Bridge	4,000 00	10	Nov. 1, 1915	350 00	3	2,681 70	2,826 27
649	Fuel and Food	6,000 00	5	Dec. 1, 1918	720 00	5	3,103 29	3,462 40
682	Curbs and Gutters	4,455 40	20	Dec. 1, 1919	116 30	4	363 04	378 46
683	Curbs and Gutters	4,629 81	10	Dec. 1, 1919	302 35	4	943 80	629 37
696	Curbs and Gutters	3,592 44	10	Nov. 1, 1920	298 39	4	608 72	608 72
697	Sidewalks	6,590 94	10	Nov. 1, 1920	548 97	4	1,119 90	1,119 90
710	Willett Hospital	18,000 00	20	Aug. 1, 1921	604 47	4	604 47	604 47
724	Agricultural Park	4,500 00	10	Dec. 15, 1921	374 82	4	374 82	374 82
729	Pavements	59,535 67	20	Dec. 24, 1921	2,011 71	4	2,011 71	2,011 71
		$196,304 26			$9,235 17		$62,369 05	$67,084 67

Annual Sinking Fund Deposits

By-law No.	Levied Amount	Correct Amount
525	$1,485 22	$1,488 65
538	185 68	186 08
568	928 26	930 41
590	1,309 00	1,308 45
609	350 00	348 05
649	720 00	723 85
696	298 39	299 22
729	2,011 71	1,999 32

TOWN OF PARIS

LOCAL IMPROVEMENT COMMUTATIONS AT 31ST DECEMBER, 1922.

Name of Street	Owner	Principal Amount	Years to Run	Date Commuted	Annual Payment	31st December, 1920	31st December, 1921	31st December, 1922
Banfield, S.	Dunn, Mrs. Ellen	$202 20	20	June 29, 1920	$18 85	.....	$18 85	$18 85
	Armstrong, M. E.	40 00	20	June 1, 1920	3 74	.....	3 74	3 74
	Whitby, O. R.	174 60	20	Feb. 2, 1920	16 34	.....	16 34	16 34
	Davidson, A. L.	99 00	20	Dec. 31, 1919	9 27	.....	9 27	9 27
	Gregory, J. P.	38 60	20	Feb. 9, 1920	3 62	.....	3 62	3 62
	Lovett, Chas.	26 70	20	Jan. 2, 1920	5 00	.....	5 00	5 00
	Bank of Montreal	53 40	20	June 30, 1920	5 00	.....	5 00	5 00
	Huson, H.	61 80	20	June 24, 1920	5 78	.....	5 78	5 78
	Penmans, Limited	70 00	20	June 24, 1920	6 55	.....	6 55	6 55
	James, Walter	33 20	20	Nov. 14, 1922	3 95	.....	3 95	3 95
	Murray, Thos.	54 80	20	Feb. 9, 1920	5 13	.....	5 13	5 13
	Fearn, Wm.	65 80	20	Mar. 6, 1920	6 16	.....	6 16	6 16
Banfield, N.	Patterson, Mrs., Estate	46 00	20	Mar. 1, 1920	4 30	.....	4 30	4 30
	Norris, Wm.	72 80	20	Dec. 13, 1919	6 82	.....	6 82	6 82
	Brown, Welland	54 40	20	Dec. 30, 1919	5 36	.....	5 36	5 36
	Shannon, Geo.	70 00	20	Dec. 20, 1919	6 55	.....	6 55	6 55
	Baker, Geo. C.	23 80	20	Jan. 10, 1920	2 22	.....	2 22	2 22
	Scott, Allen	73 40	20	May 20, 1920	6 87	.....	6 87	6 87
	Sudden, Geo.	20 00	20	Dec. 18, 1920	4 44	.....	4 44	4 44
	Nichol, Mrs. C.	60 00	20	Dec. 30, 1921	5 62	.....	5 62	5 62
	Walker, C. E.	30 70	20	Dec. 22, 1920	2 87	.....	2 87	2 87
	Bringloe, Mrs. C.	30 70	20	May 9, 1921	2 87	.....	2 87	2 87
	Appleby Estate	77 50	20	June 4, 1920	7 25	.....	7 25	7 25
	Thompson, R.	88 00	20	July 2, 1920	8 24	.....	8 24	8 24
	Appo, T. O.	90 00	20	Jan. 7, 1920	9 79	.....	9 79	9 79
	Strand, H., Estate	189 00	20	Nov. 6, 1919	17 69	.....	17 69	17 69
Broadway, East, W.S.	Campbell, Misses	79 40	10	Dec. 16, 1920	11 38	11 38	11 38	11 38
	Murray, D.	40 20	10	July 2, 1920	5 75	5 75	5 75	5 75
	Carnie, Mrs. John	42 70	10	June 29, 1920	6 12	6 12	6 12	6 12
	McLaughlin, John	52 50	10	March, 1921	7 52	7 52	7 52	7 52
Broadway, East, E.S.	Patterson, Mrs.	36 40	10	Dec. 5, 1919	5 21	5 21	5 21	5 21
	Sewell, John	33 00	10	Mar. 13, 1920	4 73	4 73	4 73	4 73
	Logie, Dr. W. J.	83 20	10	Dec. 5, 1919	11 92	11 92	11 92	11 92
	School Board	140 80	10	Dec. 5, 1919	20 93	20 93	20 93	20 93
	McCammon, J. P.	48 20	10	Dec. 16, 1920	6 93	6 93	6 93	6 93

	Dept. of Militia and Defence.	156 40	10	Feb. 12, 1920	21 41	21 41	21 41	21 41
	Haird Estate	75 20	10	Jan. 2, 1920	10 76	10 76	10 76	10 76
	Miller, Mrs. Chas	26 40	10	Dec. 29, 1919	3 78	3 78	3 78	3 78
	Laurie, Mrs	37 60	10	Sept. 7, 1920	5 39	5 39	5 39	5 39
Broadway, West	Sass, Mrs	35 00	10	Apr. 9, 1920	7 34	7 34	7 34	7 34
	Y.W.C.A	75 20	10	Nov. 24, 1919	10 76	10 76	10 76	10 76
	Cox, A. W	44 00	10	Dec. 5, 1919	6 30	6 30	6 30	6 30
	Daniels, W. D	29 60	10	Dec. 22, 1919	4 35	4 35	4 35	4 35
	Public Library	43 60	10	Dec. 5, 1919	6 25	6 25	6 25	6 25
Charlotte, North	Brown, Miss J	23 10	10	Mar. 13, 1920	3 75	3 75	3 75	3 75
	Davidson, T. Scott	26 20	10	Nov. 13, 1919	3 87	3 87	3 87	3 87
	McKay, Mrs	51 00	10	Jan. 31, 1920	7 32	7 32	7 32	7 32
Grand River, W	School Board	13 80	10	Oct. 6, 1920	1 92	.....	1 92	1 92
Grand River, E	Huson, H	33 00	10	Apr. 6, 1921	4 73	.....	4 73	4 73
Willow, East	Campbell, Miss Mary	60 72	10	Dec. 1, 1920	8 70	.....	8 70	8 70
	Penmans, Limited	126 84	10	Oct. 14, 1920	18 17	.....	18 17	18 17
Broadway, North	Qua, Mrs. M. C	35 34	20	July 29, 1922	3 31	.....	.....	3 31
	Evans, Thos	156 52	20	June 30, 1922	14 65	.....	.....	14 65
Jane, North	Long, H. P	93 43	20	Oct. 31, 1922	8 74	.....	.....	8 74
	Penmans, Limited	124 79	20	Mar. 28, 1922	11 68	.....	.....	11 68
Jane, South	Evans, Thos	120 32	20	June 30, 1922	11 27	.....	.....	11 27
Market	Milton, J. D	389 24	20	Sept. 19, 1922	36 42	.....	.....	36 42
Broadway	Y.W.C.A	111 07	20	Mar. 28, 1922	10 39	.....	.....	10 39
	Post Office	25 29	20	Oct. 19, 1922	2 37	.....	.....	2 37
	Dept. of Militia and Defence.	88 95	20	Apr. 23, 1922	8 32	.....	.....	8 32
		$4,405 41			$492 72	$171 77	$385 57	$492 72

SUMMARY

Total Commutations		$4,405 41
Less Amount due for year 1920	$171 77	
1921	385 57	
1922	492 72	
		1,050 06
BALANCE at 31st December, 1922		$3,355 35

TOWN OF PARIS

Sinking Fund Investments.

Sinking fund investments at 31st December, 1922, consisted of the following items:—

Dominion of Canada Bonds	$41,600 00
Town of Goderich Debentures	4,213 34
Town of Paris Debentures	26,521 53
Bank of Montreal Savings Account	49 18
Making a total of	$72,384 05

Details of these sinking fund investments are attached for record purposes. No cash book had been kept nor any detailed account showing all the transactions from the sinking fund account from year to year, and hereafter it is essential that this be done.

The bonds and debentures are kept in a safety deposit box in the Bank of Montreal. These were all checked over in detail and at that time it was found that the treasurer was entirely responsible and had free access to such safety deposit box, containing these investments of some $72,000. This was immediately drawn to the attention of the council and by-law No. 745 was passed in respect to this matter.

By-Law Number 745 of the Town of Paris: to appoint registered holders of the safety deposit box in the Paris branch of the Bank of Montreal in which are to be kept all sinking fund securities of the Town of Paris.

Whereas, value of the securities, bonds and debentures now held by the Town of Paris for sinking fund purposes has reached over the sum of seventy thousand dollars and,

Whereas, it is expedient to better secure the handling of the said securities, bonds and debentures.

Be it therefore enacted and it is enacted,

1st. That the said bonds, securities and debentures be and hereafter continue to be deposited in a safety deposit box in the Bank of Montreal, Paris branch, and the treasurer is hereby authorized to continue the rental of same.

2nd. That the mayor, the chairman of the finance committee, and the treasurer and their several successors in office be the registered holders of the said box in which the said bonds, securities and debentures are deposited.

3rd. That the said box shall not be opened except in the presence of the treasurer and at least one of the other registered holders.

4th. That a copy of this by-law be handed to the manager of the Bank of Montreal for his information and instructions.

J. M. Patterson, Mayor. C. B. Barker, Clerk.

Sinking Fund Investments

Letter written to Mr. J. W. Sharpe, K.C., the Provincial Municipal Auditor, in respect to the surplus accruals, is given hereunder.

Sinking fund investments have accrued to an amount in excess of that called for by the debenture by-laws. The amount to be set aside annually for sinking fund purposes as called for by such by-laws was based on interest earnings of three per cent. and four per cent., whereas actual investments have earned up as high as six per cent.

The surplus created and accumulated to the end of the year 1922 amounts to about $10,000. Quite a number of the debenture issues are based on the sinking fund plan and such surplus has been earned from sinking fund deposits in respect to debentures issued for local improvements, schools, and general town purposes. No separate account of the sinking fund deposits in respect to any one debenture has been kept, and it would be a difficult matter to attempt to separate such surplus earnings.

Some of the sinking fund investments consist of the municipality's own debenture issues. It has been proposed that part of this surplus be used in redeeming certain general town debentures, which are at present being held as sinking fund investments. It is noted under section 304 of the Municipal Act, that application would have to be made to the Municipal Board if redemption of debentures was made. This does not, however, appear to apply to this case.

Would you kindly state if the council would be within its legal rights if it used a portion of the sinking fund surplus in redeeming the certain general town debenture issues that are outstanding, and held as sinking fund investments. Redemption of certain debentures issued for general town purposes would mean a reduction in debenture levies for the next several years.

There is one point in respect to this, in any surplus created through the town's handling of sinking fund moneys applicable to general town purposes only:

Could any debenture holder, if the surplus was used, protest and prevent its use until their debentures had been redeemed?

The reply of Mr. J. W. Sharpe, K.C., the Provincial Municipal Auditor, thereto is as follows:—

Section 304 provides for the application of the fund in the redemption of any debentures (not due) for which it was created. Sinking fund money should not be used for any other purpose than the redemption of the debentures for which it was provided. It is, therefore, necessary to keep separate accounts of the moneys received for the debenture issues, and the moneys collected for one issue should not be applied in redemption of other issues. Councillors who vote for misapplication are disqualified. The accumulated surplus cannot be properly appropriated without an investigation to distinguish the amounts collected for each issue of debentures.

The subject has been brought before me in other municipalities and it was a very difficult one. The only conclusion I can arrive at is while councils are obliged to raise a sinking fund they are not obliged to raise more than enough. Any surplus in sinking fund should not be used for general town purposes, but why not use it to reduce yearly levy for sinking fund in each particular case?

Any ratepayer and probably any debenture holder would have a right to protest against an unauthorized appropriation of the fund.

TOWN OF PARIS

SINKING FUND INVESTMENTS—VICTORY BONDS—31ST DECEMBER, 1922

Dated November 1st, 1919
Interest Rate, 5½ per cent.

Mature November 1st, 1934.
Payable, May 1st–November 1st.

Serial No.	Amount
A249466	$100 00
A314642	100 00
B055439	500 00
A109231	100 00
A051203	100 00
B069713	500 00
B069714	500 00
A062014	100 00
B200096	100 00
B069785	500 00
E199474	1,000 00
E031969	1,000 00
E031970	1,000 00
E031971	1,000 00
B024536	500 00
A364890T	100 00
A118049T	100 00
A323450T	100 00
E103762T	1,000 00
E103763T	1,000 00
E103764T	1,000 00
E103765T	1,000 00
B072591T	500 00
E416627	1,000 00
E419063	1,000 00
E419064	1,000 00
E419065	1,000 00
E419066	1,000 00
E442560	1,000 00
E442561	1,000 00
E442562	1,000 00
E442563	1,000 00
E442564	1,000 00
E442565	1,000 00
E442566	1,000 00
153111	1,000 00
153112	1,000 00
153113	1,000 00
400715	1,000 00
A199048	100 00
A199049	100 00
E466084	1,000 00
B073006	500 00
E118911	1,000 00
E118912	1,000 00
E118913	1,000 00
E471076	1,000 00
E090154	1,000 00
E465509	1,000 00
E465508	1,000 00
E189051	1,000 00
E189052	1,000 00
E426851	1,000 00
E401130	1,000 00
E401131	1,000 00
	$41,600 00

TOWN OF PARIS

Sinking Fund Investments—Debentures—at 31st December, 1922

No. of Debenture	Dated	No. of Years	Maturity	Amount	Rate of Interest	Amount of Coupons	Coupons Payable	Debentures Payable by	By-law No.
15	April 1/10	15	April 1/25	$898 17	5 %	$44 91	April 1	Town of Goderich	25
16	"	16	April 1/26	943 08	5 %	47 16	"	"	25
17	"	17	April 1/27	990 24	5 %	49 51	"	"	25
18	"	18	April 1/28	1,039 75	5 %	51 99	"	"	25
18	"	18	April 1/28	342 10	4½ %	15 39	"	"	22
6	April 1/14	10	April 1/24	1,000 00	5 %	50 00	"	Town of Paris	590
7	"	10	"	1,000 00	5 %	50 00	"	"	590
8	"	10	"	1,000 00	5 %	50 00	"	"	590
9	"	10	"	1,000 00	5 %	50 00	"	"	590
10	"	10	"	1,000 00	5 %	50 00	"	"	590
12	"	10	"	1,000 00	5 %	50 00	"	"	590
13	"	10	"	1,000 00	5 %	50 00	"	"	590
14	"	10	"	1,000 00	5 %	50 00	"	"	590
1	Nov. 1/15	10	Nov. 1/25	3,000 00	5 %	150 00	Nov. 1	"	609 A
1	"	10	"	1,000 00	5 %	50 00	"	"	609 B
1	Dec. 1/18	5	Dec. 1/23	2,000 00	6 %	120 00	Dec. 1	"	649
2	"	5	"	2,000 00	6 %	120 00	"	"	649
2	Dec. 9/19	20	Dec. 1/39	1,000 00	6 %	60 00	"	"	682
3	"	20	"	1,000 00	6 %	60 00	"	"	682
4	"	20	"	1,000 00	6 %	60 00	"	"	682
5	"	20	"	455 40	6 %	27 32	"	"	682
2	"	10	Dec. 1/29	1,000 00	6 %	60 00	"	"	683
3	"	10	"	1,000 00	6 %	60 00	"	"	683
4	"	10	"	1,000 00	6 %	60 00	"	"	683
5	"	10	"	629 81	6 %	37 79	"	"	683
4	Dec. 16/19	4	Dec. 1/23	409 38	6 %	24 56	"	"	686
5	"	5	Dec. 1/24	433 96	6 %	26 04	"	"	686
6	"	6	Dec. 1/25	460 00	6 %	27 60	"	"	686
7	"	7	Dec. 1/26	487 57	6 %	29 25	"	"	686
8	"	8	Dec. 1/27	516 85	6 %	31 01	"	"	686
9	"	9	Dec. 1/28	547 83	6 %	32 86	"	"	686
10	"	10	Dec. 1/29	580 73	6 %	34 84	"	"	686
				$30,734 87		1,680 23			

Summary

Victory Bonds	$41,600 00
Debentures	30,734 87
	$72,334 87

Assessment and Collectors' Rolls

Combined assessment and collectors' rolls are in use so that there was no need of checking the assessments from the one roll to the other.

Rolls for the years 1919 to 1922 inclusive were gone over, and all alterations in assessments were authorized in the minutes of the Court of Revision.

Assessors' affirmation was seen for the years 1919 and 1920, but in the latter case it was not attached to the roll. It was not seen at all for the year 1921, and in the year 1922 it was not completed or attached.

Clerk's certificate was not attached to any of the rolls seen and it is necessary "that the clerk shall attach to the roll a certificate signed by him according to the following form:—

"I do certify that the within, or 'annexed' or 'attached' (as the case may be) roll is the collector's roll prepared according to the provisions of the Assessment Act for (naming the municipality or ward) for the year," and shall deliver the roll so certified to the collector on or before 1st October or such other date as may be prescribed by by-law of the municipality, chap. 195, sec. 100."

Date of mailing or delivery of notices was inserted in all cases.

Collector's oath was not seen or attached to any of the rolls, and from enquiries made it does not appear that he has ever officially returned his rolls.

The following excerpts are inserted for his benefit, and are taken from the pamphlet issued by the Provincial Municipal Auditor:

"At or before the return of his roll every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by section 107 or 108 and every transmission of statement and demand of taxes required by section entered by him in the roll has been truly stated therein. Every other person who has delivered or mailed a notice pursuant to sections 104, 106, or 108 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him has been truly stated in the roll. Every such oath may be according to form 10 and shall be written on or attached to the roll and may be taken before the treasurer or before any of the persons mentioned in section 228. Chap. 195, sec. 116.

If any of the taxes mentioned in the collector's roll remain unpaid and the collector is not able to collect the same, he shall deliver to the treasurer of his municipality an account of all taxes remaining unpaid, and in such account shall show opposite to each assessment the reason why he could not collect the same by inserting in each case the words "non-resident" or "not sufficient property to distrain," or "instructed by council to return not collected," or as the case may be. He shall at the same time furnish the clerk of the municipality with a duplicate of such account, and the clerk (in cities "the treasurer") upon receiving the same shall mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year. Chap. 195, sec. 119. Faithful observance of the provisions of this section would ensure prompt discovery of any errors made in the collector's returns. It appears, however, in many cases to have been ignored and it is surprising that it should be so. If the collector should omit to give credit on the roll for any payment to him, the account to the clerk and the notice by him to each ratepayer appearing to be in arrear would at once lead to the detection of such omission. Auditors should check the account sent to the clerk with the collector's roll and if they find that the provisions of this section have not been observed they should make to the council a special report of the facts.

Upon making oath before the treasurer that the sums mentioned in such account remain unpaid, and that he has not upon diligent inquiry been able to discover sufficient goods or chattels subject to distress under section 109, whereon he could levy the same or any part thereof, the collector shall be credited with the amount not realized. In cities and towns oath may be qualified, showing that in respect of vacant land, collector has not attempted to distrain upon goods and chattels of the owner except upon such vacant land. Chap. 195, sec. 121.

The intention of the Assessment Act is that the collector shall collect all collectible taxes and return only those which cannot be collected by distress.

Totals were often in pencil. The summary was mostly in pencil and not attached to the roll.

Greater care should be exercised in the completion of the rolls, and making the summary thereof.

It was noted that in the north ward, the Capron Estate was assessed at $784, and the rate of 18 mills on the dollar taken which is the township rate. This is a portion of a farm within the boundaries of the town. No agreement was seen, nor do the officials know under what authority this is done.

TOWN OF PARIS

Summary of Assessment Roll for Year 1919

Taxable Real Property	$2,115,536 50			
Business Assessment	300,796 50			
Taxable Income	93,072 00			
Total for School Purposes	$2,509,405 00	at	7⅝ Mills	$19,134 21
Less Exemption	395,518 00			
Total for General Purposes	$2,113,887 00			
	$2,111,983 00	at	22⅜ Mills	47,255 62
	1,904 00	at	4⅜ "	8 33
				$66,398 16
Added for Fractions				42
				$66,398 58

Tax Roll Reconciliation at 31st December, 1919—for Year 1919

To Total Taxes on Roll	$66,398 58	
By Cash Received		$64,461 62
Discount Allowed		331 14
Uncollected Taxes Arrears—		
Roll Folio 343		1,931 70
To Premium on Taxes	176 52	
Difference	149 36	
	$66,724 46	$66,724 46

Summary of Assessment Roll for Year 1920

Taxable Real Property	$2,167,591 50			
Business Assessment	302,525 50			
Taxable Income	131,102 00			
Total for School Purposes	$2,601,219 00	at	9¼ Mills	$24,061 28
Less Exemptions	347,507 00			
Total for General Purposes	$2,253,712 00			
	$2,252,928 00	at	23¾ Mills	53,507 04
	784 00	at	8¼ "	6 47
				$77,574 79
Added for Fractions				79
				$77,575 58

Tax Roll Reconciliation for Year 1920

To Total Taxes on Roll	$77,575 58	
By Cash Received		$74,806 40
Discount Allowed		378 87
Uncollected Taxes Arrears—Roll Folio 332		2,384 36
Difference		5 95
	$77,575 58	$77,575 58

Summary of Assessment Roll for Year 1921

Taxable Real Property	$2,189,847 50			
Business Assessment	300,686 50			
Taxable Income	160,642 00			
Total for School Purposes	$2,651,176 00	at	12 9/10 Mills	$34,200 16
Less Exemptions	366,388 00			
Total for General Purposes	$2,284,788 00			
	$2,284,004 00	at	23 1/10 Mills	52,760 49
	784 00	at	4 1/10 "	3 21
				$86,963 86
Added for Fractions				6 97
				$86,970 83

Tax Roll Reconciliation at 31st December, 1921—for Year 1921

To Total Taxes on Roll	$86,970 83	
By Cash Received		$82,202 54
Discount Allowed		392 18
Uncollected Taxes Arrears—Roll		4,465 63
To Difference	89 52	
	$87,060 35	$87,060 35

Summary of Assessment Roll for Year 1922

Taxable Real Property	$22,223 75			
Business Assessment	2,996 38			
Taxable Income	1,613 62			
Total for School Purposes	$26,833 75	at	12¾ Mills	$34,213 03
Less Exemptions	3,823 88			
Total for General Purposes	$23,009 87			
	$23,002 03	at	26¼ Mills	$60,380 33
	7 84	at	5¼ "	4 02
				$94,597 38
Added for Fractions				10 09
				$94,607 47

Tax Roll Reconciliation at 31st December, 1922—for Year 1922

To Total Taxes on Roll	$94,607 47	
By Cash Received		$88,733 17
Discount Allowed		425 50
Uncollected Taxes Arrears—		
Roll Folio 341		5,408 97
Difference		39 83
	$94,607 47	$94,607 47
By Uncollected Taxes Arrears		$5,408 97
Less Remission by Council		12 29
		$5,396 68

Local Improvement Assessment Roll

Blank ruling of roll in use was very complicated and new roll was secured and written up as at the first of the year. List of the unpaid assessments dealing with the older local improvements was drawn off with the treasurer and is attached.

It has not been the custom to enter these local improvement assessments in the collector's roll. It was done for the first time in the year 1922 but the amount so entered was not added into the total taxes payable. As these assessments have not been properly dealt with in the roll they have not been entered in the tax arrears register.

The treasurer is making a special effort to get all the unpaid assessments cleaned up, and those not paid will be entered into the tax roll for the year 1923, and will be returned as tax arrears if not paid.

Tax Collector's Settlements.

Mr. G. R. Tate has acted as tax collector for the past several years. The rolls have not been properly returned and no settlement statement has been seen for the rolls for the years 1919 to 1922.

These were prepared and are attached hereto.

The following are the results:—

Year 1919—Collectors over		$149 36
Year 1920—Collectors short	$5 95	
Year 1921—Collectors over		89 52
Year 1922—Collectors short	39 83	

In discussion the tax collector claims that all the money he received was paid over to the treasurer, and entered in his cash book. He is of the opinion that the interest added of five per cent. may account for part of these differences, but as far as he was concerned the town neither owed him any money nor was he indebted to the town.

In compiling these statements the markings on the roll were taken.

TOWN OF PARIS

Local Improvement Assessments Unpaid 31st December, 1922

Sidewalks

Owner	*Street*	*Amount*
Steinhoff, C.	Market, E.S.	$10 35
Newman, Ed.	"	36 63
Granton, J.	" W.S.	11 30
Ross, Jas.	"	10 47
Bringlar, Mrs. C.	Banfield, N.S.	8 78
Thompson, Mrs. M.	G. River, E.S.	11 50
Thompson, Bessie.	" W.S.	17 62
Church of England.	"	30 26
Roberts, Mrs. F.	William, S.S.	4 84
Brooks, D. W.	Dumfries, E.S.	6 70
McLean, Mrs.	" W.S.	7 42
Church of England.	Burwell, E.S.	26 25
Graham, Jno. F.	Dundas, S.S.	8 42
Lownsbury, Mrs.	"	5 00
Herlihy, Dan.	Washington, W.S.	6 34
Copeman, A.	Ball, W.S.	21 46
Taylor, Alex.	Walnut, E.S.	35 92
Howes, Mrs. M.	Broadway, E.S.	13 30
Boxall, A. C.	Jane, S.S.	20 35
Homes, Mrs. D.	"	20 35
Anderson, J.	Silver, S.S.	49 45
Lilley, Jno.	W. River, E.S.	11 50
Bertram, Miss.	" E.S.	18 82
Newell, Mrs. R.	G. River, E.S.	9 38
Hinchcliffe, Mrs. M.	"	11 70
Reynolds, C.	"	35 75
Dennes, E.	King, E.S.	35 22
Randall, Mrs. Jas.	"	31 58
Englis, Jno.	"	9 50
Young, Lillian.	"	13 95
Ross, Jas.	Wellington, S.S.	4 42
Machie, Geo.	"	19 13
Green, Wm.	"	7 78
Newman, Ed.	"	34 56
Anderson, J.	Franklin, W.S.	45 71
Parsons, Mrs.	Washington, E.S.	14 02
Ainsworth, J.	"	16 27
Heyward, R.	Warwick, N.S.	39 33
Kulhman, A.	Catherine, N.S.	15 10
McDonald, Robt.	"	9 80
Copeman, A.	"	36 88
		$783 11

Local Improvement Assessments Unpaid at 31st December, 1922

Paving

Owner	*Street*	*Amount Due*	*For Years*
Rehder, Henry	Broadway, W.	$11 49	1922
Bishop, Mrs. F.	" E.	18 93	"
Hollingsworth, B.	" E.	13 46	"

CURB AND GUTTER

Wilkinson, Wm.	Banfield, W.S.	6 54	1921–1922
Griffiths, Mrs. W. H.	" E.S.	2 94	1922
Howes, W.	Broadway, E.S.	21 60	1921–1922
Laskey, W. T.	"	15 73	1922
Hollingsworth, B.	"	34 38	1920–1922
Laskey, W. T.	Charlotte, N.S.	6 25	1922
Fasken, Dr. D. A.	G. River, W.S.	7 63	1922
Creen, Jno.	Willow, E.S.	34 80	1921–1922
Lee, A. C.	"	17 40	1921–1922
"	"	7 91	1922

CURB, GUTTER AND PAVING

Tennant, Mary Jane	Jane, S.S.	17 70	1922
Inksater, R. T.	"	8 19	"
Holmes, Mrs. D.	"	9 02	"
Boxall, A. C.	"	8 58	"
Moss, Lewis.	"	17 70	"
Neil, Edmund	Capron, E.S.	27 80	"
McFarlane, G. W.	" W.S.	17 24	"
Robinson, Jno.	Spruce, W. S.	23 06	"
		$328 35	

RETAINING WALL

Carroll, G. H.	G. River, S.S.	$93 66	1922
Lee, G. C.	"	71 50	"
Skinner, Miss.	"	64 35	"
Smith, Misses	"	113 68	"
Copeman, A.	"	97 95	"
Taylor, Geo.	"	87 24	"
Turner, Wm.	"	35 75	"
		$564 13	

TAXES UNCOLLECTED AND ARREARS

No register of arrears of taxes had been kept and the only evidence of unpaid taxes were contained on lists which were pasted into a book. A register was secured and all tax arrears entered therein.

Delinquent taxpayers in the past have escaped paying the statutory interest imposition. It is true that when arrears were paid the treasurer added five per cent. as this was authorized in the by-laws levying the taxes. It is necessary for the treasurer on the 1st of May in every year to add ten per cent. to the arrears then due in respect of any parcel of land. Where a percentage has been added, the treasurer shall add only sufficient to make up ten per cent.

In the preparation of the register of arrears the interest at the rate of 10 per cent. per annum has been added to all arrears. There is no doubt that the municipality has suffered a loss by not following the Municipal Act in this matter.

List of tax arrears has been prepared and is attached hereto. At the year end these amounted to $2,979.65.

The collector of taxes is required to furnish the clerk with a duplicate of the account of unpaid taxes and the clerk upon receiving the same shall mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year. This had not been done, and so as to verify the uncollected taxes and tax arrears, the following notice was sent out to all taxpayers who were in arrears.

Of those sent out three were returned by the post office as they were unable to locate the taxpayers at the address given.

TOWN OF PARIS

TAXES UNCOLLECTED AND ARREARS

MUNICIPALITY OF PARIS

CLERK AND TREASURER'S OFFICE

March 1923.

Name.....

Address.....

Description of Property.....

Dear Sir, or Madame,

In connection with a Provincial Municipal Audit of the books and accounts of your municipality, the following tax arrears are recorded against the above property. Kindly report any incorrectness of this statement immediately to Henry Glover, Chartered Accountant, 331 Bay Street, Toronto.

Tax Arrears Year.....
10% Interest added 1 May.....
Tax Arrears Year.....

10% Interest added 1 May.....
Tax Arrears Year.....

10% Interest added 1 May.....
Tax Arrears Year.....

10% Interest added 1 May.....
Tax Arrears Year.....

Yours truly,

HENRY GLOVER, C.A.,
For *Provincial Municipal Auditor.*

Two letters were received one of these confirmed the statement, and the other in reference to the John Kay estate claimed payment in full. The payment in dispute is $18.53. Taxpayer was phoned and told to call and produce the receipts, this she failed to do. This matter could be taken up with the collector, and he states he will make an adjustment of this amount if the taxpayer produces a receipt showing payment of this amount.

Uncollected Taxes at 31st December, 1922

South Ward

Roll No.	*Name*	*Address*	*Lot No.*	*Amount*
16	Graham, Jno F.	Dundas, S.S.	Pt. 5	$24 38
38	Hill, Annie	"	11-12	5 85
41	Gill, Henry	Ball, W.S.	2	24 35
63	Laycock, Aaron	Main, N.S.	Pt. 6	33 15
112	Shellington, Kate	King, W.S.	Rear Pt. 10 Main	25 35
120	Etherinton, Harry	Mechanic, W.S.	½ of 14	42 65
121	Whitbread, Arthur	Queen, S.S.	12-13	35 10
	Whitbread, Margaret			
153	Bean, William	Queen, N.S.	Pt. 16, Pt. 17	54 60
162	Fraser, Helen	"	Pt. 9	11 70
163	"	"	Pt. 9	11 70
165	"	"	Pt. 9	15 60
171	MaGuire, Wm	"	Rear Pt. 11	36 08
205	Randall, Mary	" S.S.	10	44 85
211	Howell, Jno	King, E.S.	Pt. 14	15 60
215	Young, Lillian	" Pt. Lee	Block	21 45
229	Garner, Ben	Catherine, N.S.	H	19 50
236	McDonald, Robt	"	D	15 60
254	Garson, John	"	Pt. 3	10 23
266	Curtis, E. J., Estate	Amelia, W.S.	1	17 55
268	Rawcliffe, Robt	"	7	35 10
290	Ball, Jno. W.	Catherine, S.S.	Pt. 37	31 20
298	Lewis, Jno. J	"	54	13 05
300	Bean, Wm	"	55	25 35
321	Johnston, John	Washington, W.S.	7	17 55
323	Stewart, Mary	"	8	17 55
346	Lyle, Albert	Amelia, E.S.	18-19	23 40
380	Garson, John	"		8 28
379	Bean, Wm	"	1	2 93
384	"	Ball, W.S.	Pt. 3, Pt. 4	3 90
385	Brown, Mathew	"	5	19 50
394	English, Jno. T	Spencer, S.S.	B	16 55
390	Garson, Jno	" N.S.	2	97
399	English, T. W	" S.S.	Blk. of land	2 43
400	Bean, Wm	" N.S.	Blk. of land	3 90
406	McDonald, Jno	Ball, W.S.	23	35 10
409	Lee, A. C	"	Pt. 28	37 05
411	Lee, A. C	"	Pt. 28	39 00
419	Housing Commission	" E.S.	43	37 05
423	McLaughlin, Robt	" "	47	17 55
428	Chittenden, Jno	Evans, S.S.	79-80-81	9 23
433	Reynolds, Carrie	E. River	A-1	9 75
445	Eames, Alfred	"	5	11 70

Kings' Ward

659	Lee, A. C	Willow, E.S.	Pt. 39	54 60
660	"	"	Pt. 39	74 10
739	Perley, A. D	" W.S.		35 10
701	City of Brantford	" W.S.		62 40
708	Hennan, John	Walnut, W.S.	Pt. 6	58 50
760	Smith, R. H	"	Pt. 31	15 60
766	Skinner, Thos	"	34-35	42 90
844	Cale, R. A. G	Walter, E. S.	12	103 35
858	Connor, Thos	Willow, E.S.	7	17 55
769	City of Brantford	Walnut, W.S.		39 98
350	Evans, Harry	Bdwy, W.S.	Rear Pt. 10	58 50

North Ward

8	Brown, Welland	Banfield, N.S.	Pt. 17	62 40
55	Holmes, Doris	Jane, S.S.	Pt. 15	11 70
60	Boxall, A. C	"	Pt. 17	4 85
93	McFarlane, Geo. W	Capron, N.S.	Pt. 2	15 60
94	"	"	Pt. 2	50 70
96	Scriver, Samuel	"	Pt. 3	1 88
117	Tucker, Maria	"	55	50 70

UNCOLLECTED TAXES AT 31ST DECEMBER, 1922—Continued

NORTH WARD—Continued

Roll No.	*Name*	*Address*	*Lot No.*	*Amount*
146	McElven, M. M.	Market, E.S.	6	46 80
153	Grant, John	"	Pt. 8	15 43
155	"	"	Pt. 8	27 30
157	Newman, Edwin	"	Pt. 9	19 13
159	"	"	Pt. 9	26 33
276	Tucker, Maria	Jefferson, E.S.	5-6	35 10
278	Sullivan, Timothy	"	7-8	28 78
293	Freeman, Ransom	Gladstone, S.S.	7 to 15	7 30
294	Milton, Jas. D.	Wellington, S.S.	8-9	5 46
295	Green, Wm.	Mulberry	1	19 50
335	West	Estate Ayr Road	W.S.	5 85
336	Dillon, Patrick	"		2 93
344	Randall, Daisy	St. Andrews, W.S.	4	8 75
346	Freeman, Ransom	"	3	37 05
365	McFarland, Geo. W.	1st Con. S. Dumfries	Pt. 31	25 50
366	"	"	Pt. 31	388 87
378	McKay, Albert	Banfield, N.S.	Pt. 6	58 50
385	Lynch, D. J.	"	Pt. 7	33 30
409	McFarlane, Geo. W.	"	12, Pt. 13	126 75
505	Laskey, N. R.	Jane		78 00
512	Randall Estate	Ayr Road, W.S.		1 56
566	Sinclair, Edmund	West River, E.S.	Pt. 24	42 90
653-656	Laskey, Wm.	Bdwy. East, E.S.	Pt. 18	50 70
658	"	"	Pt. 18	48 75
684	Howes, Wm.	"	24	62 40
711	Simpson, Julia	G. River, W.S.	25	89 70
733	Sinclair, Andrew	Warwick, S.S.	3	87 75
750	Edgington, Ernest	St. Andrew, S.S.	Pt. 6	27 30
738	Kinsey, Mabel	Warwick, S.S.	6	76 05
813	Bringloe, Cecelia	G. River, W.S.	64 feet	83 85

QUEEN'S WARD

16	Whitbread, Arthur	Dumfries, W.S.	5	24 70
23	Lowes, Robt.	"	Pt. 7	15 60
43	Creedon, Robt	" (rear)	Pt. 11, Pt. 12	74 10
75	Hurd, Kate	" E.S.	Pt. 5	60 45
77	Church of England	" "	Pt. 5	39 95
95	Brooks, David	"	Pt. 9	15 60
105	Hunt, Martin	"	Pt. 13	29 64
133	Marsh, Jno. A.	Burwell, W.S.	Pt. 9	3 90
142	Smith, Misses A. and H.	G. River, E.S.	Pt. 18	2 93
171	Bean, Geo.	"	Pt. 4	10 73
219	Johnston, Wm.	" W.S.	Pt. 1	21 45
234	Munn, T. C.	" "	Pt. 3	27 30
237	Munn, Mary	"	Pt. 3	32 15
255	Reynolds, Jno. J.	Dundas, N.S.	Pt. D	23 40
303	Luck, Chas.	1st Con. S. Dumfries	Pt. Gore 5	15 60
323	R. Hamilton and others	Side Hill	Front pt.	39 00

KING'S WARD

3	McWilliams, D. M.	G. River, E.S.	Pt. 1	5 85
6	Simpson, Julia	"	Pt. 1	39 20
8	Laskey, Wm.	"	Pt. 2	74 10
42	Sinclair, Donald	"	Pt. 4	212 94
54	Bank of Hamilton	"	Pt. 5	73 13
55	Lynch, D. J.	"	Pt. 5	25 35
62	Y.M.C.A.	"	Pt. 6	144 30
65	"	"	Pt. 6	46 80
66	"	"	Pt. 6	230 10
68	"	"	Pt. 6	11 70
80	Kinsey, E. V.	"	Pt. 7	83 25
146	Munn, T. C., & Son	"	Pt. 12	11 30
188	Gibbons & O'Connor	" W.S.	rear Pt. 3	3 90
223	Axton, R. E.	" W.S.	Pt. 5, Pt. 6	174 33
276	Perley, A. D.	" W.S.	rear Pt. 9	2 43
289	Fasken, D. A.	"	Pt. 14	149 18

UNCOLLECTED TAXES AT 31ST DECEMBER, 1922—Continued

KING'S WARD—Continued

Roll No.	*Name*	*Address*	*Lot No.*	*Amount*
311	Bishop, Kate	Broadway, E.S.	Pt. 5	37 05
317	Hollingworth, Bernard	"	Pt. 7-8	89 70
342	Konoposka, H	" W.S.	Rear pt. 6	3 90
415	Sinclair, Donald	West River, E.S.	Pt. 10	62 40
426	Wain, Geo	"	Rear Pt. 13	22 53
470	Sinclair, Donald	" W.S.	12 pt. 13	62 40
473	Oliver, Hugh	"	14	12 65
492	Twine, Horace	"	Rear pt. 18	24 58
534	Aver, Marshall	William, N.S.	5	9 75
536	"	"	6	9 75
576	Bee, Albert	Willow, E.S.	Pt. 3	10 23
577	Watson, John	"	Pt. 3, pt. 4	22 40
609	Creen, Jno. S.	"	19-20	93 60
				$5,396 68

Tax Arrears from 1918 to 1921

Owner	*Street*	*Lot No.*	*Arrears 1918*	*Arrears 1919*	*Arrears 1920*	*Arrears 1921*	*Remarks*
Holt, James	Dumfries	4	.....	.....	.....	$6 12	
Bell, Albert	"	Rear Pt. 7	.....	.....	$10 00	.....	
Hurd, Mrs. Kate	"	Pt. 5	.....	.....	.....	55 80	
Hunt, Martin	"	Pt. 13	.....	.....	.....	13 66	
Bean, Geo	G. River	Pt. 4	.....	.....	.....	9 90	
Hamilton, Robert	Side Hill	Front Part	.....	.....	33 00	36 00	
Y.M.C.A.	G. River	Pt. 6	.....	.....	.....	300 00	
Stephenson, Roy	"	Pt. 11	.....	.....	14 03	.....	
Seigel, Bernette	"	Rear Pt. 3	.....	.....	3 30	.....	Business
Wilkes, D.			.....	.....	3 30	.....	"
Junar, Roy	"	Rear Pt. 9	.....	.....	17 33	.....	"
McWilliams, D. M.	"	Rear Pt. 9	.....	.....	.....	8 10	"
Hollingsworth, Ben	Broadway	Pt. 7-8	.....	.....	.....	82 80	
Green, Mrs. C	William	19–20	.....	.....	.....	27 65	Income
Lee, Alvah C	Willow	Pt. 39	.....	.....	46 20	50 40	
"	"	Pt. 39	.....	.....	62 70	68 40	
Heenan, Jno	Walnut	Pt. 6	.....	$6 75	.....	5 80	
Lowe, Robt	"	Pt. 11	.....	.....	.....	9 44	Income
Kay Estate	"	24, Pt. 25	.....	.....	.....	16 85	
Armstrong, Chas.	"	Pt. 4	.....	27 00	.....	.....	Income
Snyder, Rev. J. B	Willow	7	.....	.....	16 50	.....	
Holmes, Patrick	Jane	Pt. 15	.....	.....	.....	10 80	
Boxall, A. C	"	Pt. 17	.....	.....	.....	9 00	
McFarlane, G. W	Capron	Pt. 2	.....	.....	.....	10 80	
" "	"	Pt. 2	.....	.....	.....	10 80	
" "	"	Pt. 2	.....	.....	.....	39 60	
Tucker, Mrs. M	"	55 feet	.....	.....	21 45	36 67	
Ross, Jas	Market	Pt. 3	.....	14 50	19 00	70	
Sullivan, Timothy	Jefferson	7–8	.....	.....	.....	9 00	
Tucker, Wm	"	5–6	$6 00	.....	.....	.....	
Freeman, R	Wellington	2–9	.....	.....	.....	.....	
"	Gladstone	7–15	.....	.....	29 70	25 92	
West, Robt	Ayr Road		.....	.....	4 95	.....	
Freeman, R	St. Andrew	3	.....	.....	33 00	34 20	
McFarlane Eng. Co	1st Con. Dumfries	Pt. 31	.....	.....	.....	419 25	
Bassille, Jas			.....	3 00	.....	.....	Business
McFarlane, G. W	Banfield	12, Pt. 13	.....	.....	.....	117 00	
Randall Estate	Ayr Road		1 36	1 20	1 32	.....	
Sparks, Mrs. Nettie	Broadway	Rear Pt. 20	.....	.....	13 60	29 70	
Hayward, Robt	Helen	Pt. 1	.....	.....	.....	11 70	
Bringloe, Mrs. C	G. River	64 feet	.....	.....	70 95	77 40	

Hall, Miss G.			.....	7 50	.....	.....	Income
Gill, Frederick	Ball	2	.....	.....	.....	36 00	"
Spencer, Edwin	Main	Rear Pt. 10	.....	.....	.....	18 00	
Fraser, Miss Helen	Queen	Pt. 9	.....	.....	10 30	10 80	
" "	"	Pt. 9	.....	.....	11 55	10 80	
" "	"	Pt. 9	.....	.....	13 20	14 40	
Gradwell, Wm	Willow	Pt. 18	.....	18 00			
Randall, Mrs. Mary	King	9	.....	.....	.....	31 40	
Young, Lillian	"	Pt. Lee Block	.....	.....	.....	9 90	
Garner, Benj	Catherine	H	.....	.....	.....	18 00	
Sharp, Mrs. N. A	Amelia	8	.....	.....	3 00	.....	
Rawcliffe, Robt	"	7	.....	.....	.....	34 10	
McDonald, Robt	Catherine	D	.....	.....	.....	14 40	
Ball, Jno. W	"	Pt. 37	.....	.....	.....	28 80	
Clarke, Arthur	Washington	Pt. 6	.....	.....	10 00	.....	
Lyle, Albert	Ball	26–37	.....	.....	.....	.....	
.....	Amelia	18–19	10 20	.....	4 80	21 60	
Bean, Wm	Catherine	55 ft	.....	.....	.....	17 30	
Lee, Alvah E	Ball	Pt. 28	.....	.....	33 00	34 20	
"	"	Rear 28	.....	.....	33 00	36 00	
Connell, Thos	"	43	.....	.....	29 70	34 20	
McLaughlin, Robt	"	46	.....	.....	.....	16 20	
Bridgewater, J. T	"	49	.....	.....	16 50	.....	
Hart, Chas	"	24	.....	.....	23 10	.....	
Southwick, R	"	25	.....	.....	13 20	.....	
Beechey, Geo. H	G. River	1	.....	.....	.....	9 90	
			$17 56	$77 95	$601 68	$1,929 46	

SUMMARY

Arrears, Year 1918	$17 56
10% Interest 1 May, 1919	1 75
Arrears Year, 1919	77 95
	$97 26
10% Interest 1 May, 1920	9 71
Arrears, Year 1920	601 68
	$708 65
10% Interest 1 May, 1921	70 81
Arrears, Year 1921	1,929 46
	$2,708 92
10% Interest 1 May, 1922	270 73
	$2,979 65

Cemetery

By-law No. 299 passed by council on 16th December, 1889, deals with the rules, regulations and fees in respect to the town cemetery. By-law No. 544 passed 15th December, 1909, deals with the amount payable, namely, $50 per superficial area of 160 square feet in respect to the perpetual care of the lots.

Minutes of March 29, 1920, contains a resolution dealing with the moneys received for such perpetual care. It states "That in future all moneys received by the treasurer for care of lots in perpetuity in the cemetery be placed in the bank in a special account."

The amount of $1,683 received since this date details of which are shown on attached statement, has been deposited into a special bank account. Part of this account has been used in the purchase of war bonds, such securities were checked over and the particulars of same are given hereunder.

Dated November 1st, 1919
Mature November 1st, 1934.

Interest rate 5½%
Payable May 1st—November 1st.

Serial No.	*Amount.*
B046012	$500 00
A070667	100 00
A278462	100 00
A278471	100 00
A378532	100 00
A389045	100 00
A389042	100 00
A213940	100 00
A278861	100 00
A020854	100 00
	$1,400 00

Total amount now on hand in respect to perpetuity consists of Dominion of Canada War Bonds of	$1,400 00	
Balance in Savings Account, Bank of Montreal	422 49	
Making a total of	$1,822 49	
This represents the amount paid for the care of lots of		$1,683 00
And interest accruals of		139 49
Making a total of		$1,822 49

Previous to the passing of the resolution stating that all moneys be deposited into a special account, there had been received according to the records $1,850. A list of items making up this amount is attached hereto. This amount had been taken into the general account and expended, as there was apparently no resolution to the effect that it be set aside into a special account.

Board of Cemetery Trustees could be appointed to take care of matters pertaining to the cemetery, they to be responsible for the investments purchased, the funds received for perpetual care of graves, etc. The income received from interest on investments and receipts for the sale of lots might well be used for cemetery purposes only.

TOWN OF PARIS

LIST OF PARTIES WHO HAVE PAID FOR LOTS TO BE CARED FOR IN PERPETUITY IN PARIS CEMETERY.

To March 29th, 1920.	
Yates, Mrs.	$25 00
Patten, Miss L.	100 00
Finlayson, Miss N.	25 00
Qua, Mrs. Annie M.	50 00
Smoke, Estate of John	50 00
Wilson, Margaret B.	25 00
Clement, William	50 00
Mitchell, Mrs. A.	50 00
Patten, Geo. A.	50 00
Clarke, Thos.	50 00
Capron, Chauncy	50 00
Finlayson, J. K.	25 00
Drynan, Wm.	50 00
Armstrong, John	50 00
Smoke, John A.	50 00
Scott, Miss Jane	50 00
Ramsay, James	25 00
Churchill, Mary Esther	25 00
Aulsebrook, Thos. and Wm.	100 00
Dickie, John	50 00
McCormick, A. C. G.	50 00
Milligan Estate	50 00
Sharpe, Horace	25 00
Helliker Estate	100 00
Hill, J. R.	25 00
Quance, Edgar	25 00
Gurney, Chas. (Estate)	25 00
McCormick, Harry	100 00
Pollock, Mrs. Wm.	25 00
Stokes, Mrs.	50 00
Bradwin, Jos. E.	50 00
Brass, Mrs. Geo.	25 00
Patton Estate	100 00
Patton, John	50 00
Wall, Mrs. E.	25 00
Kinnear, A. M.	50 00
Reeves, Mrs. F. for R. Whyte	50 00
Clarke, Lawrence H.	50 00
McCammon, Mrs. Mary	25 00
	$1,850 00

To December 31st, 1922 Since March 29th, 1920.	
Wishart, Mrs. John	$50 00
Crittenden, Mrs. E.	25 00
Wilce, E.	25 00
Godber, Mrs. Emma	25 00
Creeden, Jas.	50 00
Askew, Mrs. A. (Estate)	100 00
Moller, John (Estate)	25 00
Peel, R.	25 00
Helliker, W. G.	100 00
Roberts, H. G.	50 00
McCosh, Mrs.	50 00
Layden, Mrs. Mary	50 00
McKie, Miss	50 00
Almas, Annie	25 00
Miller, James (Estate)	50 00
Abrey, John	50 00
Graham, Mrs. Margaret	50 00
Hammond, Mrs. L.	50 00
Fairless, Mrs. A. (Gore)	8 00
Thompson, Robert	50 00
Edwards, Mrs. Eleanor	50 00
Thompson, S.	50 00
Montgomery Estate	50 00
Roberts, C. H. (Estate)	100 00
Willett Estate	50 00
Davidson, T. S.	100 00
Miller, A.	25 00
Barker, M. E. (Estate)	75 00
Moyle, J. R.	50 00
Laird, E.	50 00
Bullock, J.	50 00
Dixon, Mary	25 00
Simpson, Miss E.	50 00
	$1,683 00

SUMMARY

Paid to March 29th, 1920	$1,850 00
Paid since that date	1,683 00
	$3,533 00

BONUSES IN AID OF MANUFACTURERS

By-laws may be passed by the council of all municipalities for granting a bonus for the promotion of manufactures in the municipality, to such person, in respect of such branch of industry or undertaking, and on such terms and conditions as to security and otherwise as may be deemed proper. Sec. 396.

Where the bonus is exemption from taxation or a fixed assessment the same shall not be for a longer period than ten years, but may be renewed from time to time for further periods not exceeding ten years at any one time, and the by-law shall not apply to or affect taxation for school purposes. Sec. 396-E.

In the case of a by-law for granting a bonus in aid of a manufacturing industry, the affirmative vote of three-fourths of all the members of the council and the assent of two-thirds of the electors who vote on the by-law shall be necessary. Sec. 278-2.

By-laws passed by the council granting bonuses by way of fixed assessments were seen, and a synopsis of these is given on the following sheet. None of these by-laws appear to have been passed on by the ratepayers, the town officials spoken to could not remember that they had been, neither could any record be found containing this information. A perusal of extracts from the Municipal Act as given above will show that it is essential for this to be done. By-laws renewing or extending the period for another ten years should also be voted on by the ratepayers. Summary of fixed assessments for the years 1919 to 1922 and also total assessed value appear on a schedule under that caption.

By-laws re Fixed Assessments.

By-law 623—Passed 13th November, 1916, states that for a period of ten years from 1st January, 1917, Penmans, Limited, shall be assessed including business assessment at the sum of $150,000, except as to school taxes, and that except as to taxation on an assessment of $150,000 including business assessment, the lands, buildings and other property of the said company shall for the period be exempt from taxation except for school purposes.

By-law 618—Passed 28th August, 1916, states that for a period of ten years from 1st January, 1917, the Geo. W. McFarlane Engineering Company shall be assessed for school purposes only, including business assessment at a sum not greater than $32,500.

A By-law was passed in 1903 exempting The Sanderson Harold Company from taxation except school taxes for a period of ten years, but no renewal by-law was seen at the end of this period. This exemption stopped in 1919.

By-law 625—Passed 1st December, 1916, states that for a period of ten years from 1st January, 1917, the Alabastine Company, Paris, Limited, shall be assessed including business assessment at the sum of $8,000 except as to school taxes, and that except as to taxation on an assessment of $8,000, including business assessment, the lands and buildings of the said company as enumerated shall for the period be exempt from taxation, except as to school taxes.

A By-law to fix the assessment of the Y.W.C.A. has not been passed.

There is no record of any of these by-laws being voted on by the ratepayers.

TOWN OF PARIS

Summary of Fixed Assessments for Years 1919 to 1922

	1919	*1920*	*1921*	*1922*
Penmans Limited:				
Assessment	$451,808 00	$451,507 00	$451,508 00	$467,508 00
Fixed Assessment	150,000 00	150,000 00	150,000 00	150,000 00
School Purposes only	301,808 00	301,507 00	301,508 00	317,508 00
G. W. McFarlane, Eng. Company,				
Assessment	$32,500 00	$32,500 00	$32,500 00	$32,500 00
School Purposes only	32,500 00	32,500 00	32,500 00	32,500 00
Sanderson Harold Company:				
Assessment	$28,830 00	.....	.....	.....
School Purposes only	28,830 00	.....	.....	.....
The Alabastine Co., Limited, Paris:				
Assessment	$34,880 00	$34,880 00	$34,880 00	$34,880 00
Fixed Assessment	8,000 00	8,000 00	8,000 00	8,000 00
School Purposes only	26,880 00	26,880 00	26,880 00	26,880 00

Y. W. C. A.:				
Assessment	$7,500 00	$7,500 00	$7,500 00	$7,500 00
Fixed Assessment	2,000 00	2,000 00	2,000 00	2,000 00
School Purposes only	5,500 00	5,500 00	5,500 00	5,500 00
Total Assessments	$555,518 00	$526,387 00	$526,388 00	$542,388 00
Total Fixed Assessment	160,000 00	160,000 00	160,000 00	160,000 00
Total School Purposes only	395,518 00	366,387 00	366,388 00	382,388 00

Hold-Back from Contractors re Guarantee.

Hold-back of 10 per cent. from Grant Contracting Company in respect to various constructions amounted to some $5,600. Instead of the proceeds of debentures being set aside and used for repaying the bank for advances and other accounts due for this work, and to cover the hold-back, the proceeds were carried into the general account, and used in paying off all the indebtedness of construction payable immediately and the balance used for general purposes. This resulted in no funds being kept on hand to cover the hold-back. This was apparently taken up in the council as the treasurer opened a special savings account and has on deposit therein an amount sufficient to pay off the Grant Contracting Company.

The same has occurred again in respect to the pavement construction under By-law No. 742. An amount of $28,179.11 was secured from the bank for this purpose and will be repaid when debentures are sold. Sale was effected in the early part of 1923.

The funds have been used and there are two accounts yet to be paid, namely, F. Barber and Associates, Limited, $262.03 and Brennan Contracting Company $2,614.05, making a total of $2,876.08, which will have to come out of the general funds.

Municipal Cash Book.

Government approved form of municipal cash book is in use. The transactions for the year 1922 were gone over in detail.

Receipts were not all deposited into the bank, and a great many payments being made in cash.

The bank columns were not used, and a great deal of difficulty was caused in verifying the transactions with the bank.

Receipt stubs were seen in most cases for moneys received and checked to cash book. Official receipt form as given elsewhere in this report should be issued for all moneys received and duplicate retained on file for audit and other purposes.

Payments were made on order of the mayor. These orders were checked into cash book and payee's signature seen in the case of all cash payments.

Cheques properly endorsed by payees were attached to orders when payment was made by cheque. List of payments not authorized in the minutes is attached. Order numbers 482 to 519, inclusive, dated 3rd to 31st October, 1922, were not signed by the mayor.

Subsidiary cash books were kept wherein all taxes were entered as received. These were totalled periodically and entered in the municipal cash book. Additions of these were checked and totals checked into cash book. Adoption of tax cash book as outlined elsewhere in this report will not necessitate the use of so many books as is used at present.

Poll taxes entered in cash book agreed with receipt stubs on file and compare favourably with other years.

Register of dog tags sold was checked into cash book, and found correct.

Payments not Authorized in Minutes for Year 1922

The following payments were made and proper entry made in cash book and order book, but were not included in schedules of accounts passed in minutes of council meeting.

TOWN OF PARIS

Payments not Authorized in Minutes for Year 1922

Date	C. B. Folio	Order No.	Name of Payee	Amount	Charged to
Jan. 3	98	6	Doyle, J.	$21 15	Miscellaneous.
4	98	8	Dominion Natural Gas	90	Fire Protection.
15	98	15	C. Barker and Geo. Tate	8 85	Postage and Protection.
16	98	18	Water Commission	1,280 00	Fire Protection, Hydrant Rental.
26	98	24	Bank of Montreal	6 00	Safety Deposit Box.
31	99	29	Pickering, G.	20 00	Bond Insurance.
Feb. 8	99	52	Paris Hydro Commission	6 86	Arrears on Cornell.
15	100	76	Petty Disbursements	8 79	Police, Postage, etc.
27	100	83	Lindsay, J.	195 23	Insurance.
28	100	86	Duke, J.	7 00	Police.
28	100	88	Thompson, J. A.	43 38	Insurance.
Mar. 9	101	102	Thompson, J.	81 25	"
9	101	109	Lever, Mrs.	6 00	Charity.
13	102	123	Coppin, E. M.	1 25	Police.
16	102	128	Registrar	44 00	Registration Births.
20	102	131	Grant Contracting	40 00	Premium on Bonds.
25	102	132	Holden, Rev. J. P.	33 82	Refund Taxes.
25	102	133	West, Robt.	3 00	Board of Health.
29	102	136	Dominion Natural Gas	17 10	Charity
31	102	139	Jones, Mrs. E. A.	8 00	"
April 1	102	142	Petty Disbursements	9 96	Police, Fire, etc.
3	103	151	Nunan, J. P.	3 00	Post Office Box.
4	103	158	Lever, Mrs. Geo.	15 00	Charity.
8	104	187	Jones, Mrs. E. A.	8 00	"
15	104	192	"	8 00	"
17	104	194	Special Police	12 00	Police.
17	104	195	Redgate, W.	5 50	Charity.
18	104	197	West, R.	1 50	Board of Health.
21	104	198	Jones, Mrs. E. A.	8 00	Charity.
28	104	201	"	8 00	"
May 5	105	250	"	8 00	"
5	105	251	Petty Disbursements	10 86	Postage, Fire.
6	106	255	McCausland, C.	10 00	Charity.
6	106	256	Jones, Mrs. E. A.	8 00	"
19	106	263	"	8 00	"
22	106	264	G. T. R.	32 80	Roads and Bridges.
23	106	267	Creeden, R.	1 00	"
25	106	269	Jones, Mrs. E. A.	6 00	Charity.
June 1	107	276	G. T. R.	16 00	Roads and Bridges.
1	107	277	Municipal Hall	3 12	License.
2	107	278	G. T. R.	130 12	Oiling.
5	107	283	Quillie, W.	3 00	Police.
9	107	316	Petty Disbursements	11 83	Police, Postage.
July 11	110	373	Lindsay, J.	16 00	Insurance.
11	110	374	Petty Disbursements	8 07	Postage, Fire.
18	110	380	Creen, J. S.	1 80	Charity.
29	110	385	Imperial Oil Co.	7 51	Roads and Bridges.
Aug. 3	111	395	National Express Co.	3 91	"
8	111	400	Duke, J.	69 00	Police.
9	111	420	Hollingsworth, B.	9 90	Charity.
10	111	421	Moore, J. J.	1 00	Roads and Bridges.
15	111	422	Thompson, J. D.	4 25	"
17	112	427	Creen, J. S.	1 00	Police.
17	112	428	Quillie, W.	1 50	Board of Health.

Aug. 17	112	429	Petty Disbursements	$6 83	Postage and Fire.
26	112	431	Carroll, G. H.	14 00	Insurance.
28	112	433	Creen, J. S.	2 00	Board of Health.
28	112	434	Canadian Express Co.	9 62	Fire Protection.
Sept. 1	112	439	"	3 25	"
5	112	441	Gibbons	50	Board of Health.
13	113	463	Canadian Express Co.	1 20	Buildings and Grounds.
24	114	510	Smiley, Jas.	12 00	Insurance.
Oct. 3	113	483	Kent, S. W.	78 75	"
10	114	505	Creen, J. S.	1 32	Law Costs.
10	114	506	Petty Disbursements	21 92	Police, Postage, etc.
Nov. 1	115	541	Smiley, Jas.	37 37	Insurance.
3	115	546	Moore, J. J.	4 72	Law Costs.
Dec. 5	116	576	Stewart, Mrs. R.	5 00	Charity.
8	117	594	Petty Disbursements	15 60	"
8	117	595	Smiley, J. and Dr. Fasken	56 00	Law Costs.
11	117	600	Stewart, Mrs. R.	5 00	Charity.
19	118	623	"	10 00	"
27	118	633	Petty Disbursements	12 28	Police, Fire, etc.
30	119	643	Stewart, Mrs. R.	5 00	Charity.

Petty Cash Account

Payments prior to the 14th April, 1923, had been made both by cash or cheque. At that date all cash on hand was deposited in the bank, and thereafter all payments will only be made by cheque. There are a number of petty expenditures, however, to be made during the month, and for this purpose a cheque for $200 was drawn and charged to the treasurer. All petty payments will be made therefrom and entered in a petty cash book, provided for that purpose. Receipts being obtained in all cases and retained for audit purposes.

From time to time as this fund is used, the treasurer will prepare a statement of such expenditures and submit this to the council so that a cheque may be passed to cover the expenditures made by him to that date. At all times there should be in the cash box provided specially for petty cash purposes, either $200 in cash or in vouchers received for the payment out of petties.

Bank Account

From and after the 14th April, 1923, all payments are to be made by cheque. The balance of cash on hand at that date, amounting to $875.55 was deposited into the bank, and after that date all receipts are to be deposited into the bank intact.

Cash and Bank Balances

Certificate from the bank was received, and is given hereunder—

BANK OF MONTREAL

March 17, 1923.

Town of Paris.

We hereby certify to the following balances at credit of the above in our books at close of business on 31st December, 1922.

Current Account	$1,629 39
Savings Department—	
Sinking Fund Account	49 18
Cemetery Perpetuity Account	422 49
Special Account	5,179 68
Loans to Bank of Montreal	28,179 11

C. E. Clarke,
Manager.

E. W. Capron,
Accountant.

In respect to all these balances, with the exception of the current account they were agreed with the figures contained in the town's records.

Receipts are not all deposited in the bank, and expenditures are made both by cheque and cash.

The balance called for in the Municipal Cash Book at December 31st, 1921 was	$1,560 37	
In reconciling this it was found that there was cash on hand of		$158 99
Payments had been made to the Provincial Treasurer on account of the Housing Commission in excess of rents collected from Householders and not entered in the cash book and carried as cash on hand of		537 72
Cash in bank, per pass book	$1,629 39	
Less out standing cheques of	765 73	
Making a net balance of		863 66
Total of these various items amount to		$1,560 37

Cash and Bank Balances

Cash book was balanced off on 13th April, 1923, and the reconciliation of the balance as called for is shown hereunder:—

Cash and Bank Reconciliation at 13th April, 1923

Balance:		
1st January, 1923—		
Cash on hand	$158 99	
Cash in bank—Current Account	863 66	
Due from Housing Commission	537 72	
Cash in bank—Savings Account	5,179 68	
		$6,740 05
Receipts:		
1st January to 13th April, 1923		41,726 56
		$48,466 61
Expenditures:		
1st January to 13th April, 1923	$38,481 99	
Expenditures not entered in cash book	348 06	
		38,830 05
Balance Required		$9,636 56
Cash on hand	$181 85	
Cash in bank—Current Account	1,017 33	
Due from Housing Commission	703 96	
Cash in bank—Savings Account	7,743 68	
		9,646 82
Cash over		$10 26

Insurance.

Insurance in force on town properties is as follows. Policies and renewal receipts were seen in all cases and are in good order.

Policy No.	*Name*	*Amount*	*Premium*	*Expires*	*Building*
60124	Wellington Mutual	$1,500 00	$22 50	Sept. 1, 1923	Fire Hall and E.L. Bldg.
505188	Mount Royal	5,250 00	57 75	Mar. 1, 1924	"
269271	Perth Mutual	3,750 00	56 25	Sept. 3, 1923	"
6228861	Norwich Union	1,500 00	26 25	Nov. 1, 1923	Fire Engine.
505187	Mount Royal	1,800 00	43 38	Mar. 1, 1924	Roller, etc.
297192	Merchants	6,500 00	81 25	Mar. 8, 1923	Old Town Hall.
7972889	Norwich Union	875 00	12 00	Oct. 22, 1923	Reel Houses.
521922	Waterloo Mutual	800 00	11 12	Oct. 15, 1923	Office Equipment.
2026	London & Lancashire	10,000 00	195 23	Mar. 1, 1924	Public Liability.

Bonds.

Treasurer's and collector's bonds were seen, particulars of which are given hereunder.

Policy No.	*Name*	*Amount*	*Premium*	*Expires*	*Payee*
0-2638	National Surety.....	$5,000 00	$20 00	Jan. 1, 1924	On Treasurer.
75817	London & Lancashire..	4,000 00	16 00	July 10, 1923	On Collector.

Minute Book.

This is in loose leaf form and the minutes are typed. Those pertaining to the year 1922 were read over. Reference was also made thereto for a great many other matters.

With the exception of the following points, the minutes were in good order.

Minutes of January 9, 1922, were not signed by the mayor or clerk.

Minutes of October 2nd were not signed by the clerk.

Those for December 15th were not signed by the mayor.

By-laws.

It has been the custom to have the by-laws typewritten, and those in the clerk's care are folded in docket form arranged in serial number, and placed in drawers. This makes reference very difficult and an easy matter for any of these to be extracted and not returned to its place.

Loose leaf form of by-law book has been secured and in future all by-laws will be typed on a sheet specially punched so that they may fit on the binder. Index of by-laws should be kept up to date as under the present system it is a difficult matter for reference purposes.

Town Ledger.

No town ledger was kept wherein was recorded the assets and liabilities of the municipality, and it was necessary to obtain these from several sources.

The town property was secured from the drawing off of a list from the assessment roll. This is attached. Debenture indebtedness was drawn off the debenture register, but had to be checked back to make sure that there was no accrued and unpaid amounts. It was found that debenture interest for the amount of $546.56 was unpaid.

In like manner all of the other assets and liabilities had to be determined.

A ledger in loose leaf form was obtained and all the assets and liabilities as contained on the balance sheet as of 31st December, 1922, were written therein. Where possible much fuller particulars were written into the ledger account than is shown on such balance sheet. This ledger was left in balance, and it is for the treasurer to keep this written up, so that at the next year end, the town auditor may draw up his balance sheet therefrom.

The necessary entries were explained to the treasurer, and these will be supplemented on request as occasion arises.

Journal was also provided and one important yearly entry is to debit the tax collector with the total amount of the roll and credit up to the several levy accounts the amount contained in that total.

TOWN PROPERTY APPEARING ON ASSESSMENT ROLL FOR YEAR 1922

KING'S WARD

No. 171	Grand River	West Side, Lot 2, Park	$1,800 00
229	Grand River	West Side, Pt. Lots 6 & 7, Town Hall	28,000 00
316	Broadway	East Side, Pt. Lot 7	300 00
517	William	South Side, Blockland, Fair grounds	1,500 00

QUEEN'S WARD

No. 80	Dumfries	East Side, Lots 6 & 7, Old Town Hall	5,000 00

NORTH WARD

No. 95	Capron	North Side, Pt. Lot 3, Old Engine House	250 00
123	Capron	North Side	100 00
136	Capron	South Side	600 00
306	Wellington	South Side, Pt. Lot 1	75 00
327	Railway	South Side, Lots 16-17	100 00
332	Ayr	West Side	50 00

SOUTH WARD

103	Main	South Side, Lots 5-6, Hose House	500 00
			$38,275 00

ACCOUNTS PAYABLE, SUNDRY, AT 31ST DECEMBER, 1922

Tate, Geo.—Salary	$50 00
Broomfield, A.—Commission	17 06
House of Refuge	59 44
Bell Telephone Co	28 31
Dominion Stores—License	50 12
La Fortune—License	100 00
	$304 93

COLLECTION OF TAXES.

Tax bills should be rendered with stub attachment filled in as to the amount to be paid on the specified payment dates. When these are paid to the tax collector, he will detach such stub as refers to that particular payment, and retain this for entry at a convenient time. On the tax bill retained by the ratepayer would be a space with similar particulars as the stub attachment, and it is on this space that he would mark his receipt for that particular payment.

Tax collector's cash book in form similar to sample submitted hereafter, should be entered up from such stub attachments. Daily totals would be made of the tax collections and deposit made into the bank in an account termed "Tax Collections" for that particular year, the amount of such deposit being entered in the space provided in the cash book.

The bank would once each month, or more often if necessary, transfer the amount standing to the credit of the tax collector's bank account to the general town account, the town treasurer making the necessary entries in the municipal cash book. In this way the tax collector would be responsible for all tax collections. They would all be deposited intact daily and no withdrawals can be made by the tax collector from such account.

Collector's cash book will also form a reliable check, as it can be compared with the stub retained by him, and also be checked into the tax roll item by item. This would make a great improvement on the present system.

Discount allowed or interest added to such tax items will be shown in the special columns provided therefor, and in the case of tax arrears being collected, a special column has been provided for the entry of these.

Tax Collectors' Cash Book

Date	Roll No.	Received From	Discount Allowed	Cash			Bank	
				Interest	Current Taxes	Tax Arrears	Deposits	Withdrawals

Council Pay List.

Council pay lists form is submitted herewith for use by the clerk in listing the accounts to be presented before council for payment.

Invoices as received are to be numbered in rotation and approved by the superintendent of the department to which they refer.

Clerk will prepare the pay list in ink or typewriting.

Finance committee will show their approval by attaching their signatures in the place provided therefor, and the minutes will state "That council pay list number.....of the amount of $.....which has been approved by the finance committee is passed in council."

Town clerk will hand the pay list to the treasurer, who will prepare his cheques therefrom, inserting on such list the cheque number against the accounts to be paid.

Invoices should be kept on file according to their numerical number and should be in the clerk's care.

Council Pay List Form

No.....

Approved.....
.....
.....
} Finance Committee.

Passed in Council.....Day of
.....192....

.....Town Clerk

Date of Account	Invoice No.	Name of Payee	What for	Account Chargeable	Separate Items	Total Amount	Paid by Cheque No.

Treasurer's Receipt.

Official receipt form should be instituted similar to sample given hereunder.

It should be in duplicate and numbered consecutively.

These should be issued for all receipts of whatever nature.

All receipts appearing in the cash book can then be compared with the duplicate receipt retained.

Official Receipt Form

Town of Paris

Treasurer's Official Receipt No.....

Date.....of.....192....

$.....——
100

Received from.....

The sum of.....——Dollars
100

being for.....

Cash book folio.....

.....
Treasurer.

Housing Commission.

Balance sheet as at 31st December, 1922, is attached hereto. Cash on hand of $140.08 is made up of the following rents due 1st January, 1923, but paid prior to that date:

Stephenson, W. J.	$21 00
West, Miss C.	20 67
Cotton, Mrs. H.	19 40
Marshall, W.	18 00
Connors, Thos.	21 00
Spencer, A.	14 67
Bennett, C. H.	25 34
	$140 08

Cash in bank of $152.04 is the balance of construction account in the Bank of Hamilton.

Sale agreements of $60,010.89 is the total of the balances as shown in the ledger, list of which is subjoined. The balance now due the Province of Ontario on account of advances made for the construction of the houses and interest accruals is $59,737.99, and none of this is in arrears. The amount due the town of Paris of $537.72 represents payments made to the Provincial Treasurer out of the general fund to the town of Paris in excess of rents collected.

Rents due and unpaid making up this amount are as follows:

Edgington, E.	$72 00
Connell, Geo.	216 00
Haggett, J.	21 57
Jenner, A.	42 80
McDonald, J.	42 00
McLaughlin, Robt.	62 01
Patterson, J. A.	21 34
Rawcliffe, Robt.	60 00
	$537 72

Surplus of $27.30 is the result of interest being charged to householders for arrears on payments, while on the other hand no interest has been charged to the Housing Commission for payments made to the Provincial Treasurer out of town moneys, to make good such arrears.

Statement of receipts and expenditures for the year 1922 is as follows:

RECEIPTS

Geo. Cornell	$138 00	
Mr. Duke and Mrs. Cotton	312 61	
R. Rawcliffe	220 00	
J. McDonald	231 00	
G. Leishman and Mr. Marshall	252 00	
J. Haggett	237 27	
E. Edington	216 00	
R. McLaughlin	185 03	
A. Jenner	214 00	
J. A. Patterson	234 75	
W. Goodwin	296 04	
J. Mirco	137 94	
E. Pitts	320 04	
G. Wilson	208 08	
W. Carroll	183 37	
C. West	248 04	
W. J. Stevens	252 00	
T. Conners	252 00	
A. Spencer	176 04	
Chas. Bennett	278 74	
F. Jenner	220 00	
	$4,813 95	
Due Treasurer (Unpaid Rents)	537 72	
		$5,351 67

EXPENDITURES

Balance Unpaid Rentals, 1921	$180 27	
Provincial Treasurer (rents)	5,171 40	
		$5,351 67

Pass books used in connection with the recording of payments by householders were called in and compared with the ledger accounts kept by the treasurer. These were all correct.

The following two pass books were not seen:

Connell, Geo.—Balance due as shown by the ledger, $3,314.46 at 15th January, 1923. This man has left town, and taken book with him.

Freeman, Ransom—Balance due as shown by ledger, $2,246.21 at 28th February, 1923. This man has left town and taken book with him. W. Carroll is now renting house, and making payments on same.

The amount due by the Housing Commission on the 14th April, 1923, was $703.96, and so that the Housing Commission could pay this amount back and in future deal with the transactions through their own bank account, an advance or loan of $800 was made by the town on this date, and deposited in the Bank of Montreal, under the name of the "Housing Commission." The amount due the town of $703.96 was paid back. Hereafter all moneys collected from householders will be deposited into this bank account and the monthly cheque to the Provincial Treasurer will be drawn therefrom.

Cash book properly headed is in the hands of the treasurer with instructions as to the proper recording of the transactions as they occur.

Housing Commission

Balance Sheet at 31st December, 1922

Assets

Cash on Hand	$140 08	
Cash in Bank	152 04	
Sales Agreements	60,010 89	

Liabilities

Province of Ontario		$59,737 99
Town of Paris		537 72
Surplus		27 30
	$60,303 01	$60,303 01

Sales Agreements Balances at 31st December, 1922

Bennett, C. H	$3,425 07
Conners, Thos	2,898 21
Connell, Geo	3,332 46
Cotton, Mrs. H	2,717 49
Edgington, E. J	3,437 37
Carroll, W	2,295 22
Goodwill, W. J	3,459 58
Jenner, A	2,999 17
Jenner, F. W	2,808 49
Haggett, W. J	3,046 10
Marshall, Wm	2,429 86
Mirco, J	1,725 00
McDonald, John	2,945 25
McLaughlin, Robt	2,916 98
Patterson, J. A	2,960 28
Pitts, Edward	3,672 40
Rawcliffe, Robt	2,778 75
Stephens, W. J	2,875 92
Spencer, A	2,048 31
Wilson, Geo	2,378 75
West, Christina	2,860 23
	$60,010 89

Recommendations.

That the office of the town clerk and treasurer be separated from that of the Public Utilities Commission.

That the vault contain only the records of the town.

That a new plan of the town should be prepared as there does not appear to have been one compiled since the year 1856.

Conclusion.

In the preparation of the report and the compilation of the statements, all the information possible has been given so that reference can be made thereto in the future.

Instead of reporting on the books to be obtained, and the manner of recording entries, the books were secured and written up so that the treasurer has a good clean start.

Conferences with the collector and treasurer will no doubt result in them following more closely their respective duties as laid down in the various Municipal Acts.

Reference to the pamphlet on file in the town office prepared by the Provincial Municipal Auditor, J. W. Sharpe, K.C., in respect to "Duties of Officials" will soon refresh their memories as to the course they should follow.

The assistance of the clerk and treasurer, C. B. Barker, the tax collector, G. R. Tate and Mr. Fred Bishop, as well as the kind co-operation of His Worship the Mayor, J. M. Patterson, and the chairman of the Finance Committee, Col. A. H. Monteith, and members of the council, is gratefully acknowledged.

Respectfully submitted,

HENRY GLOVER,
Chartered Accountant.

TOWN OF WALLACEBURG, ONTARIO.

PROVINCIAL AUDIT.

REPORT OF SPECIAL INSPECTION, AUDIT AND EXAMINATION OF THE BOOKS, ACCOUNTS, VOUCHERS AND MONEYS OF THE MUNICIPAL CORPORATION OF THE TOWN OF WALLACEBURG, IN THE COUNTY OF KENT.

Upon the authority of an Order-in-Council approved by His Honour, the Lieutenant-Governor of the Province of Ontario, the 9th day of March, 1923, A. F. Falls, Chartered Accountant, of the City of Chatham, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the town of Wallaceburg, in the county of Kent, under the provisions of chapter 228, R.S.O. 1897.

In pursuance of the said authority and instruction, the said A. F. Falls hereby reports that he has made an inspection, examination and audit of the various accounts of the said corporation.

The audit is made upon the petition of certain ratepayers, addressed to the Provincial Municipal Auditor.

The petition requests that the examination be made for the years 1918 to 1922 inclusive.

SCOPE OF AUDIT.

The inspection and examination under the Order-in-Council covers the accounts of the municipality from January 1, 1918, to December 31, 1922, including Hydro, Waterworks, Public Library Board, Public School Board and High School Board.

OFFICERS.

C. B. Jackson, the present clerk and treasurer of the municipality, has held these offices during the entire period covered by this audit. J. B. Cousins held the office of collector of taxes for the years 1918 to 1922, inclusive. L. G. McNiece has held the positions of secretary of the Hydro Board and engineer of the town, and in charge of the waterworks for the period covered by this audit. A. B. Carscallen has held the position of auditor for the period covered by this audit.

Officers' Bonds.

C. B. Jackson, clerk and treasurer, is under bond in the sum of $1,500 under policy 772780 in London Guarantee and Accident Company, Limited, expiring December 5, 1923.

J. B. Cousins, collector for 1922, is under bond in the sum of $2,000 under policy 703717 in London Guarantee and Accident Company, Limited, expiring October 1, 1923.

L. G. McNiece, secretary of the Hydro Board, is under bond in the sum of $5,000 under policy 056174 in the Dominion of Canada Guarantee and Accident Company, Limited, expiring February 1, 1924.

E. U. Dickinson, secretary of the Board of Education, is under bond in the sum of $1,000 under policy 772951 in London Guarantee and Accident Company, Limited, expiring March 15, 1924.

The municipal council of 1923 have made changes in officers' bonds and fire insurance policies on municipal property recently in accordance with what they deem necessary.

Cash and Bank Account.

The bank account and all items in the municipal cash book have been checked and, with the exception of a few items entered in the wrong columns, were found to be correct.

One debenture coupon of $60 was paid twice. On January 8, 1920, the coupon due December 15, 1920, was paid in advance of maturity in error. On December 21, 1920, the holder of the bond missed the 1920 coupon, and wrote to find if it had been paid. The treasurer looked and could not find that it was paid in December of 1920, and took a bond of indemnity and paid the coupon again on March 21, 1921. When this was drawn to the attention of the treasurer during this audit he communicated with the holder of the debenture who, when the matter was explained to him, promptly remitted the $60, so the matter is now settled.

Bookkeeping.

The municipal cash book is the only book of accounts kept by your treasurer; he has no ledger, the cash book being relied on for records and information of the municipal finances. There are reports and statements on file.

The town engineer keeps records of local improvement and other work done under his supervision, the material used and labour and other items that enter into the cost of the work, but this is more of the nature of a memorandum than a properly kept ledger.

The lack of proper books and the means of knowing how the appropriations of each department were being lived up to is one of reasons that the annual estimates were exceeded and deficits created.

The control of the finances of any municipality cannot be carried on satisfactorily without the expenditures of the different departments being watched from month to month to see that the estimates on which the tax rate is based are being lived up to.

Waterworks.

The waterworks system of the town of Wallaceburg has never been self-sustaining. The manner in which its finances have been conducted and the

extensions put in is a burden to the taxpayers. The water rates charged have not produced sufficient revenue from users and the town for hydrant rental to meet the operating cost of the plant and pay the annual amount of debentures and interest for installing the waterworks system.

During the years 1918 to 1922, inclusive, there has been expended on water-main extensions, etc., $31,872.75, not one cent of which was provided for by collection of water rates, special tax rate or sale of debentures for that particular purpose. The income from these extensions from water users in 1922 amounted to $954.91, not enough to pay 3 per cent. on the capital investment let alone pay for the operating expenses of furnishing these users of water.

In a great many towns in Ontario no extensions of water mains are now made except as local improvements, the property owners paying for them as they would for a pavement.

The property owners in Wallaceburg who have vacant property facing or abutting on streets on which there are watermains do not pay water rates at all on the vacant property. This is not so in many other municipalities.

To be considered self-sustaining the waterworks department should provide sufficient revenue to meet annually all the expenses of operation, maintenance and repair, also the principal and interest of the debenture indebtedness. Had such a condition existed here, the rate of taxation since the waterworks has been installed might have been less.

Under section 37, of the Municipal Waterworks Act the corporation may provide by by-law for the assessment and collection of a special tax or rate in each year, not exceeding four mills on the dollar, upon the several properties according to the assessed value thereof fronting or abutting upon the street in, through and along which the waterworks mains are laid, as well as all other properties which may enjoy the advantage of the use of water from the said main distant not more than 300 feet therefrom for the purpose of protection from fire whether the owners or ratepayers thereof use the water or not for general purposes, to meet the yearly interest on any debenture issued for the purposes of the said waterworks, etc.

The portion of the debenture indebtedness of the town for pumping plant, buildings, mains, etc., together with the cost of maintenance and operation including all allowance for repairs and renewals should be provided by those who actually use water for domestic and other purposes, and those whose property is benefited by the construction of the water system in the municipality.

Different municipalities have different methods of fixing rates for which vacant property contributes to the waterworks.

One municipality collects $4 net per annum for water rates on each vacant lot 75 feet frontage or under. They tax as a vacant lot all occupied lands fronting on a street on which there are watermains exceeding 75 feet frontage by 150 feet depth; as for example, a property on the corner of King and Queen Streets, on both of which there are watermains with dwelling on it with frontage on King of 100 feet and frontage on Queen 200 feet, the ratepayer would pay for water used in dwelling at rate provided by by-law, also $4 a year for 25 feet on King Street in excess of 75 feet, and $4 a year for 50 feet on Queen Street, in excess of 150 feet allowance for depth of lot.

The waterworks by-law of the town of Wallaceburg, should be revised and such rates imposed on property and water users that the waterworks will be self-sustaining and not a burden on the ratepayers in general.

There is no reason why the waterworks of the town should be any more burden on the general taxpayer than the Hydro. If the same methods were

used in connection with water extensions as are insisted on by Hydro, there would not be so much capital outlay on unprofitable sections of the town as there has been during the past five years.

The waterworks department gets no credit for water used in parks, for street sprinkling or storm sewer flushing.

Local Improvements.

During the five years under review there has been considerable paving and other work done by the municipality under the day labour plan.

Materials purchased and charged to local improvement account have not all been used for the local improvement work, some of which have been used to construct private walks, driveways, etc., build walks for Public Library, gravelling cemetery road, repairing old pavements and walks, work done by Park Board, and the construction of storm sewers, etc., which were not part of the local improvements then under construction.

The manner in which this has been handled and without full particulars in the treasurer's office as to how and where the materials were used except on the filing of the annual report by the town engineer, has led to confusion and a disturbed mental attitude of some of the ratepayers as to whether they are being charged in the local improvements that they are assessed for, for material, etc., that went elsewhere. If it were not for the careful record of details of the materials used in the various works as recorded by the engineer it would have been impossible to trace the accounts in connection with the local improvement materials used.

Attached is a statement showing $6,825.30 of materials, etc., used in various ways, the only record of which is kept by the engineer and reported from time to time to the council in his annual report.

It is far from businesslike that the town should have made roadways, walks, etc., for private parties in 1919, 1920 and 1921 for which there was still unpaid on December 31, 1922, $1,654.78.

This doing work for private parties by the town should be stopped or some means taken for prompt collection of the amounts as soon as the work is finished and not allow years to go by with the possibility of some of the accounts being a loss by reason of property changing hands or people moving away.

Some ratepayers have been permitted to commute their local improvement taxes against their property after the debentures have been issued and sold. This procedure is absolutely wrong and should be stopped. On March 8, 1923, the Church of England was permitted to commute taxes under By-law No. 692, $610.59, which amount has gone into the bank to the credit of the general funds of the town and will be used as such. Where is the town going to get the $62.86 yearly for the next fifteen years to meet that amount of the debentures that the by-law provided against the Church of England property? Where can the council or officials find any law to justify such transaction? During the past five years a number of other items were commuted.

The delay in the sale of local improvement debentures has been very costly to the municipality.

These local improvements were paid for by money borrowed from the bank. The debentures issued to pay for the 1919 and 1920 local improvements were not sold till May 29, 1922. In the meantime interest amounted to a considerable sum.

Interest on 1919 local improvement advances.....	$5,519 88
Interest on 1920 local improvement advances.....	8,026 12
A total of.....	$13,546 00

interest from the time the money was borrowed till the money was received from the sale of debentures, May 29, 1922.

There was included in the figures of cost of work estimated, amounts that would be paid out for interest till the debentures were sold.

By-law 679—1919 local improvement interest included....	$749 14
By-law 658—1920 local improvement interest included....	2,452 52
A total of.....	$3,201 66

When the debentures were sold the municipality received $3,776.45, premium and accrued interest, which shows a loss of $6,567.89 in interest on the local improvements of 1919 and 1920.

The 1921 local improvement debentures were not sold until the present year while the interest on bank advances to the time of sale of debentures amounts to $6,362.45.

There was included in the figures of cost of work estimated amount that would be paid for interest until the debentures were sold, $4,175.94.

When the debentures were sold, B. L. 692, February 7, 1923, the municipality received for premium and accrued interest $1,021.91. This shows a loss of interest to the municipality of $1,164.60.

It is only fair to mention that some delay was caused by litigation.

Schools.

Attached are statements of the receipts and disbursements of the High School and Public School Boards for the year ending December 31, 1922.

The tax rolls do not contain a table or recapitulation showing name and amount of each rate levied as required under sec. 99, chap. 195, R.S.O.

The school tax computations for the years 1918 to 1922, inclusive, have been gone over and all the school boards have received all the money they were entitled to up to December 31, 1922, except the Public School Board who had drawn $26,500 against the debenture issue of $75,000 which left $48,500 still due them on D. A. Gordon School Debentures.

Assessment and Collectors Tax Rolls.

The tax roll of municipality of the town of Wallaceburg is a combined assessment and collectors tax roll.

The manner in which the tax rolls are prepared does not comply with the requirements of the Act.

The general tax rate which includes all the taxes imposed except local improvement taxes is not entered at all in the general rate column of the tax roll, but is mentally added to the local improvement taxes imposed and included in the total tax. These taxes should appear in the roll against each assessment in the general tax column provided for that purpose. Wallaceburg is the only municipality I have seen in over thirty years of auditing which prepares its tax roll in that way.

R.S.O., chap. 195, sec. 99, subsec. 3, provides as follows:—Appended to every roll made up under subsec. 2 there shall be a table setting forth the total amount of taxes to be collected, name and amounts of each rate and the aggregate proceeds. The clerk is required to furnish to the treasurer of the municipality a copy of such table.

Sec. 100 of the same Act states:—The clerk shall attach to the roll a certificate signed by him according to the form stated in this section and shall deliver the roll so certified to the collector.

These requirements of the Act have not been complied with.

The Act requires the return of the tax rolls to the treasurer from the collector on or before April 30th or such earlier date in that year as the council may appoint. R.S.O., chap. 195, sec. 115. This has not been complied with at all; in fact, there has been no legal return of the 1918, 1919, 1920, 1921 and 1922 tax rolls of the town of Wallaceburg.

Owing to no proper return of the tax rolls there is no arrears of tax ledger kept and as a result no land tax sale has been held for any of the years covered by this audit. Unless the requirements of the Act are carried out, lands cannot be sold for taxes and a tax deed given that will convey a good title to the lands sold for taxes.

Attached herewith, under Schedule 13, are lists of the items in the tax rolls of the years 1918 to 1922, inclusive, that were unpaid on December 31, 1922. These lists include business and income taxes which cannot under any circumstances be a charge against the lands occupied by these persons.

Efforts have been put forth to collect these unpaid taxes, and the business and income taxes not now paid cannot be considered of much value in a financial statement of the municipality.

It is no wonder that the finances of the municipality are in an unsatisfactory condition when five years' tax rolls are permitted to remain in hands of the collector at one time, when each year's roll should have been returned before the roll of the following year was handed to the collector. The loss of interest alone on these arrears is a considerable sum.

The town of Wallaceburg is the only town that I know of in the Province of Ontario that has the alphabetical method of assessment. It is not possible to check an assessment made in that way with a map or plan with that method of assessment in use. They overlook the important fact that it is the land that is liable for the tax in the case of real estate, not the person. The only argument in favour of that method is that it is easier for the clerk to make up his voters' list. To find any property on the roll it is first necessary to find some one who knows the name of the person who owned the property in the year in which the taxes are being looked up.

The usual method of assessing in towns is by streets, blocks, subdivisions and wards, and in a township by concessions. The property cannot be too carefully described as the description of the assessment is the description that a tax deed would be given for. In your assessment roll there are a number of descriptions as part lot 11, con. 2, or part lot 11, con. 1. These descriptions do not comply with the Act, R.S.O. 1914, chap. 195, sec. 22, subsec. (d) which reads: "Where part of a lot in a city, town or village is to be assessed, it shall be a sufficient description of it, if the name of the owner and the tenant, if any, and the number of feet of its frontage are entered on the assessment roll; and the part assessed shall be deemed to be that part of the lot belonging to the owner whose name is so entered."

The assessment of any municipality should be done in such a way that would permit the checking of the work to prove that nothing was omitted.

The taxes on the 1920, 1921 and 1922 rolls are entered in pencil. In the roll of 1920 there were errors in computing and addition amounting to $124.40, which was a loss to the municipality.

Tax Rate.

The tax rate of the town of Wallaceburg for the year 1923 has been struck at 56 mills, which does not include local improvement taxes.

There is a desire on the part of the ratepayers to find out why the rate is so high.

For a great many years the town has been paying for what councils of the past failed to provide for in the tax rate of the town for that year and will have to continue paying for another decade. For evidence of this all that is necessary is to examine the debenture debt of the municipality.

Four issues of floating debt debentures since 1895 are still a charge on the taxpayers of 1923 as follows:—

	Yearly
By-law 205 —1895 yearly till 1926	$982 26
By-law 93 —1904 yearly till 1934	1,473 40
By-law 122 —1906 yearly till 1936	1,535 13
By-law 681A—1922 yearly till 1932	4,643 37
Total annual payment	$8,634 16

The waterworks of any municipality should be self-sustaining; that is, the water users and the town hydrant rental should meet the annual payment of debentures and interest for waterworks construction and the operating expenses of the plant.

In Wallaceburg they are far from that, but impose an extra tax on all the ratepayers to make up the deficiency; this is more fully dealt with under the heading of Waterworks.

The manner of striking the tax rate in the town of Wallaceburg is unique as shown by the figures of 1919 and 1920 estimates, which do not appear in the minutes of council meeting at which the rate was struck but are on loose sheets; the sheets for 1918, 1921 and 1922 have been mislaid and have not come under my perusal. I am informed they were made up in the same manner as 1920.

Included in the estimated receipts to provide funds for the year 1919 there is entered taxes outstanding on old rolls $9,000, for the year 1920 taxes outstanding on old rolls $6,700, although these amounts were not a source of revenue for the year in which they were included in the estimates but belonged to previous years, and against these uncollected taxes there were notes or overdrawn bank accounts against which these uncollected taxes should be applied.

It is hard to understand how the mayors, councillors and officials of the town, in preparing figures on which to base the tax rate for different years, included the arrears of taxes of previous years as a source of revenue of the year for which they were calculating the rate, when they must have known perfectly well that the tax arrears were required to pay county rate, notes and overdraft in the bank which had not been paid because the taxes had not been collected.

In all my experience I have never come across such financing and could hardly realize it possible that such could be the case.

The estimates for the 1923 tax rate did not include arrears of taxes as a source of revenue.

Financial Affairs.

The attached statement of assets and liabilities, Schedule 15, includes as an asset the issue of $35,000 of debentures authorized by recent special Act of Parliament which were not sold until 1923 and were required to cover amounts expended by the councils in excess of what was provided on the tax rolls of 1922 and previous years.

The $75,000 of public school debentures were not sold till 1923, but are included as an asset, as the board had been advanced $26,500 on account, and the $48,500 balance due the Public School Board is shown as a liability.

The current liabilities, which do not include an account of the town solicitor, are about equal to the available assets, and the 1923 council will have a start on practically an even balance. Any difference in the current liabilities and available assets on December 31, 1923, will show whether they have lived within the 56 mills on the 1923 roll or have gone behind as previous councils had done.

When no ledger is kept by the town treasurer and it is necessary to resort to information procured from other sources than the town treasurer's books, there is always a question whether all the assets and particularly all the liabilities of the municipality are set down. The annual audit report to December 31, 1922, does not include as a liability the county rate of 1922, amounting to $10,884.90.

The attached statement of assets and liabilities contains all the known assets and liabilities of the municipality (except the solicitor's account) as could be procured from the clerk and treasurer and engineer of the municipality.

It is to be regretted that the financing of the town's affairs has not had the care and attention its importance demands. The frequent change of members of council is no excuse for the amount of loss the town has sustained in interest on delayed sale of debentures, interest on the delayed collection of taxes, and the direct tax on the ratepayers owing to the manner the waterworks extensions have been made without regard to what revenue it would produce.

Municipal Assets.

Included in the fixed assets as shown in the asset and liability statement will be found only such assets as are owned by the municipality and could be sold to satisfy a debt of the corporation.

The high school, public schools and public library are not an asset of the municipality, the title of which is vested in the different boards that control the property.

The bridges and cemetery are not included.

The waterworks, sewers, pavements and sidewalks are included with the passive assets at the value of the principal of the debentures issued to construct them, which was unpaid on December 31, 1922.

The continuation and public schools also appear in the passive assets for the amount of unpaid debentures outstanding on December 31, 1922, as the municipality issued the debentures and is primarily liable for them.

RECOMMENDATIONS.

That assessment be made by streets, blocks, subdivisions or wards as in other municipalities and the alphabetical method of assessment be discontinued.

That the tax roll be prepared as required by the Act, the items entered in ink in the proper columns, recapitulated and certified.

That the collector return the tax roll before receiving that of the following year for collection. That a proper arrears of land tax book be kept so that tax sales can be legally held from time to time.

That when the by-law striking the tax rate is passed by the council the detailed estimates on which it is based, including the appropriations for each department, be entered in the minutes of the council meeting for permanent record.

That proper records of the expenditures of each department be kept and the council be furnished from time to time with statements of each department showing the amount of appropriation and what has been expended and balance available, and it be insisted that the different committees and boards live within the appropriations on which the tax rate is fixed.

That only orders signed by some one authorized to issue them, be given for all material, supplies, etc., for the various departments and boards so that invoices can be checked to see that items are charged against the department for which they are purchased.

That gravel, cement and other materials purchased for local improvement work and used elsewhere, be charged to Library Board, Park Board Cemetery Board, Board of Works or other departments monthly, and not be just taken and used to build walks, gravel roads or construct sewers, repair pavements, etc., without being charged to these departments as has been the case in the past.

That accounts be opened for each local improvement under the name and by-law number by which the expenditure is authorized and each item charged as expended so that the treasurer's books will contain the records of the money spent on each undertaking and be a check on the figures of the engineer when he furnishes the final statement of the cost of the work.

That the authority of the council be recorded in the minutes for the expenditure of money on sewers, drains or bridges and the sale of material to ratepayers and laying of private walks, driveways, sewers or other work for ratepayers be reported to the council and recorded in the minutes so that prompt collection will be made if this system is to be continued. There was $1,654.78 due the town on December 31, 1922, for work and material of the years 1919, 1920 and 1921.

That no ratepayers be allowed to commute the taxes for local improvements after the debentures have been issued and sold. There is a liability created when the debentures are issued which is to be met yearly by collecting from the property owners each year till the debentures are paid, when they are permitted to commute, the money is spent in the year it is commuted and where is the money coming from in the future years to meet that portion of the payment? It must come out of the general taxes.

That the water rates by-law be revised so as to fix the rates and impose water tax on lands benefited whether occupied or not so that the waterworks will be self-sustaining and not continue to be a burden on the general taxpayer.

That waterworks department get credit for water furnished for street sprinkling, parks or fountains and for sewer flushing, and the proper department charged with the amount.

That the minutes of council proceedings mention besides the number of by-laws under discussion, particulars of what the by-law is for.

Conclusion.

It is anything but pleasant to me to have to report on the conditions I find in my audit of the town of Wallaceburg which are not satisfactory.

There is some benefit, however, in my being able to point out to the ratepayers the most important reasons why these conditions exist and how most of the defects can be overcome and avoided in the future.

Any private undertaking carried on in the manner in which the affairs of the town of Wallaceburg have been administered would very soon result in disaster.

The repeated issues of debentures to cover up deficits, no matter how or why they existed, shows that there has not been a proper knowledge of the condition of the finances of the town from year to year, or the council had not courage to face it if they did know it, or a remedy would have been provided to prevent repetition.

Your attention has been drawn in this report to the true state of affairs and how they can be remedied so that in future the affairs of the town can be conducted without having to impose such a high rate of taxation as you are paying for 1923.

The officials are not entirely to blame for the conditions that exist. I believe that they have honestly endeavoured to perform their duties. Frequently they did not get the support in the performance of their duties from members of the council that they should have.

From what information I have been able to get there is very little doubt but that if the members of the council in past years had abstained from interfering with the collector of taxes in the performance of his duties, a considerable amount of the unpaid taxes would have been collected long ago.

Attached hereto are the following schedules:—

List of Schedules.

1. Abstract of receipts and disbursements, 1922.
2. Detailed receipts and disbursements, 1922.
3. Public Library Board receipts and disbursements, 1922.
4. Public School Board receipts and disbursements, 1922.
5. High School Board receipts and disbursements, 1922.
6. Hydro-Electric Commission receipts and disbursements, 1922.
7. Waterworks receipts and disbursements, 1922.
8. Waterworks statement operating expense over revenue.
9. Waterworks capital expenditures and excess of operating cost.
10. Local Improvements, material used in other works.
11. Local Improvements to ratepayers not paid for December 31st, 1922.
12. Outstanding Accounts, December 31st, 1922.
13. Uncollected Taxes, 1918 to 1922 inclusive.
14. Debenture Liability.
15. Assets and Liabilities, December 31st, 1922.

I desire to thank the officials, mayor, members of council and others who have rendered assistance during the continuance of this audit.

I shall be pleased to furnish any further explanation or advise with the council in reference to any of the matters mentioned and recommendations contained in this report.

Yours truly,

Chatham, Ont., A. F. FALLS, F.C.A.

November 5th, 1923.

TOWN OF WALLACEBURG

SCHEDULE 1

ABSTRACT OF RECEIPTS AND DISBURSEMENTS, YEAR ENDED DECEMBER 31ST, 1922

RECEIPTS

Resident Taxes, 1922	$104,181 61	
" " 1921	4,406 34	
" " 1920 and Arrears	2,096 33	
Dog "	198 00	
Waterworks Department	17,713 00	
Licenses	645 25	
Wallaceburg Hydro-Electric System	5,269 85	
Fines	699 47	
Poll Taxes	865 00	
Debentures	76,785 52	
Pavement receipts	10,259 12	
Miscellaneous	1,175 19	
		$224,294 68
Dec. 31, 1922, Bank of Montreal overdraft		44,827 48
		$269,122 16

DISBURSEMENTS

Dec. 31, 1921, Bank of Montreal overdraft		$11,375 83
Salaries and Allowances	$9,717 47	
Printing, Advertising and Stationery	987 09	
Insurance	254 09	
Fire, Water and Gas	8,617 11	
Parks	1,350 08	
Streets and Bridges	2,864 84	
Charity	458 92	
Debentures	17,950 06	
Coupons	24,247 04	
Interest	7,283 14	
Bills Payable	87,991 07	
Waterworks, Capital	4,032 00	
" Maintenance	6,898 60	
Law Costs	144 21	
County Rate	11,955 81	
Public Schools	48,200 00	
High School	8,900 00	
Police and Public Buildings	593 77	
Public Library	2,785 00	
R.C. Separate School	4,119 87	
Public Health	198 45	
Cemetery	1,152 96	
Local Improvements	4,944 70	
Miscellaneous	2,100 05	
		257,746 33
		$269,122 16

TOWN OF WALLACEBURG

SCHEDULE 2

Details of Receipts, Year Ended December 31st, 1922

Resident Taxes for 1922

1922	From J. B. Cousins, Collector		
May 31		$1,205 72	
June 7		2,080 62	
8		3,486 34	
10		1,709 26	
12		2,439 43	
13		4,601 10	
14		5,061 23	
15		6,117 34	
17		23,723 26	
30		1,190 00	
July 15		1,310 77	
29		303 60	
Aug. 31		526 21	
Sept. 22		1,444 38	
25		1,676 65	
28		2,009 40	
29		3,349 02	
30		4,290 23	
Oct. 2		5,964 47	
4		25,688 62	
31		2,670 68	
Nov. 30		2,138 26	
Dec. 14		979 95	
30		215 07	
			$104,181 61

Resident Taxes for 1921

1922	From J. B. Cousins, Collector		
Jan. 31		$671 14	
Feb. 28		398 89	
Mar. 14		685 51	
31		198 43	
April 29		394 99	
May 31		735 07	
June 7		125 18	
10		10 00	
15		452 50	
30		116 61	
July 15		152 33	
29		84 34	
Aug. 31		95 64	
Sept. 22		25 19	
Oct. 2		65 10	
4		35 50	
31		81 20	
Nov. 30		38 72	
Dec. 14		17 00	
30		23 00	
			$4,406 34

Resident Taxes for 1920 and Arrears

1922	From J. B. Cousins, Collector	
Jan. 31		$91 92
Feb. 28		144 39
Mar. 14		691 78
31		174 55
April 29		24 79
May 31		351 61
June 7		19 43
10		40 00

RESIDENT TAXES FOR 1920 AND ARREARS—Continued

June 15		$3 50	
30		14 50	
July 15		41 25	
29		46 30	
Aug. 31		8 88	
Sept. 22		70 15	
Oct. 4		361 71	
31		6 57	
Nov. 30		5 00	
			$2,096 33

1922 DOG TAXES FROM J. B. COUSINS

Mar. 31		$33 00	
April 29		51 00	
May 31		45 00	
June 30		24 00	
July 29		3 00	
Aug. 31		25 00	
Oct. 31		6 00	
Nov. 30		11 00	
			$198 00

1922 WATER RATES FROM WALLACEBURG WATERWORKS DEPT.

Feb. 22		$3,014 82	
April 29		2,844 65	
July 29		3,451 28	
Oct. 26		2,656 43	
Dec. 13		1,095 82	
30	Hydro Rental	4,650 00	
			$17,713 00

1922 LICENSES FROM J. B. COUSINS

Jan. 31		$15 00	
Feb. 28		5 00	
Mar. 31		20 00	
May 31		310 00	
Aug. 31		10 00	
Nov. 30		275 25	
Dec. 14		2 50	
30		7 50	
			$645 25

TO PAY HYDRO DEBENTURES FROM WALLACEBURG HYDRO-ELECTRIC SYSTEM

1922

Feb. 8		$653 85	
June 30		2,139 01	
Sept. 22		2,476 99	
			$5,269 85

1922 FINES FROM H. McINTOSH

Feb. 28		$65 00	
May 27		138 50	
July 29		72 48	
Aug. 31		22 50	
Sept. 22		52 63	
Oct. 26		130 00	
Nov. 30		69 50	
Dec. 15		108 50	
30		40 36	
			$699 47

1922 POLL TAXES FROM J. B. COUSINS

Jan. 31		$40 00	
Feb. 28		20 00	
April 29		40 00	
Nov. 30		300 00	
Dec. 14		365 00	
10		100 00	
			$865 00

1922			
	Local Improvement Debentures		
May 29	Aemilius Jarvis & Co. (Bank of Montreal):		
	Principal	$73,009 07	
	Premium	1,241 15	
	Interest	2,535 30	
			$76,785 52
	Pavement Receipts		
Feb. 14	Alfred Rogers, Limited	$140 90	
	Canada Cement Co	135 99	
22	Sherwood's Greenhouse	21 00	
	Township of Chatham	19 50	
	Nelson Seed	4 50	
28	C. B. Jackson, Alex. Templeton	6 00	
Mar. 9	Sydenham Block & Tile Co	60 00	
	H. A. Stonehouse	24 25	
	J. M. Howard	33 40	
	Geo. Colwell	36 80	
	Chas. Hazzard	40 65	
	Art McLean	2 00	
23	C. B. Jackson	31 02	
	Miss Young	7 60	
	Geo. Steer	16 70	
	Dominion Glass Co	1,861 75	
	Jas. Joiner	83 57	
31	A. J. Hawken	128 40	
	Wallaceburg Lumber Co	100 86	
	J. C. Fleming	103 10	
April 29	John S. Fraser	29 81	
	John Hickman	28 00	
	Chas. Sauvey	41 47	
	Wm. Hockin	11 30	
	F. Stricker	14 00	
	P. Benninger	5 50	
	A. Williams	37 20	
	John Nelson	2 50	
	Jas. McNaughton	2 74	
	A. M. Parker	4 97	
May 8	Dominion Sugar Co	4,566 53	
	Leo. O'Neil	6 15	
	Myles McCarron	50 35	
	Owen H. Zavitz	53 97	
	Hugh McDonnell	15 00	
	Fred Colwell	3 00	
	H. Martin	50 40	
	Wm. Cottell	39 30	
	Jas. Wallace	53 65	
	Lem Bowers	25 90	
	Mrs. Emily Leigh	41 90	
	A. St. C. Gordon	18 78	
	Howard's	45 00	
	S. A. Hayward	48 18	
	Jas. Cannon	7 60	
June 7	Mrs. W. H. Moore	72 93	
	Mrs. Eliza Taylor	23 30	
13	Dominion Sugar Co	150 00	
July 15	S. A. Richardson	27 30	
	Wallaceburg Lumber Co	120 00	
29	Claude Christian	55 05	
Oct. 26	Wallaceburg Agricultural Society	5 50	
	Harry Martin	8 75	
Dec. 13	Arthur Delorme	11 25	
	David Hill	10 00	
	Ed. Boulton	5 00	
	J. T. Saint	50	
	C. B. Jackson	10 25	
	J. E. Caughey	1,475 66	
14	Mrs. Colby	59 28	
30	C. B. Jackson	42	
	Schnetz Bros	162 74	
			$10,259 12

1922		Miscellaneous		
Jan. 31	C. B. Jackson, wagon sold to Louis Reynolds		$75 00	
Feb. 22	Auditor General		15 00	
28	C. B. Jackson, Cemetery		157 00	
April 29	Dominion Sugar Co., L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
	C. B. Jackson, Cemetery		206 00	
May 8	Dominion Sugar Co., A. J. Gray		2 00	
27	" " "		2 00	
	" " L. J. Lozon		2 00	
31	C. B. Jackson, Cemetery		79 00	
June 7	Dominion Sugar Co., A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
30	" " A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
July 4	Bank of Montreal, refund interest		166 19	
15	Dominion Sugar Co., A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
29	C. B. Jackson, Cemetery		53 00	
	Dominion Sugar Co., L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
Aug. 31	" " L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
	Northern Navigation Co		132 00	
Sept. 22	Dominion Sugar Co., L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
	" " "		2 00	
	" " L. J. Lozon		2 00	
Oct. 26	" " A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
Nov. 30	" " A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
	" " A. J. Gray		2 00	
	" " L. J. Lozon		2 00	
Dec. 13	C. B. Jackson, Cemetery		216 00	
	Dominion Sugar Co., A. J. Gray		2 00	
	" " "		2 00	
	" " L. J. Lozon		2 00	
30	C. B. Jackson		12 00	
				$1,175 19
	Total Receipts, year ended December 31st, 1922			$224,294 68
Dec. 31, 1922,	Bank of Montreal overdraft			44,827 48
				$269,122 16

TOWN OF WALLACEBURG

DETAILS OF DISBURSEMENTS, YEAR ENDED DECEMBER 31ST, 1922

1922	SALARIES AND ALLOWANCES	
January	Wm. Pierce	$52 00
	Clair Southgate	42 00
	Clark Best	54 16
	H. McIntosh	62 50
February	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	87 50
	John Hardick	100 00
	Clark Best	54 16
	Herb Doan	90 00
	Clark Best	54 16
	H. McIntosh	75 00
March	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	John Hardick	100 00
	Clark Best	54 16
	Herb Doan	90 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
April	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Herb Doan	90 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
May	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Herb Doan	90 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Chas. Warwick	41 66
June	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Clark Best	54 16
	Herb Doan	90 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Chas. Warwick	41 66
	Clark Best	54 16
July	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	Herb Doan	90 00
	H. McIntosh	75 00
	Clark Best	54 16
	Chas. Warwick	41 66
	H. McIntosh	75 00
August	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00

SALARIES AND ALLOWANCES—Continued

August	H. McIntosh	$75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Herb Doan	90 00
	Clark Best	54 16
	C. H. Warwick	41 66
	H. McIntosh	75 00
September	Clark Best	54 16
	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Herb Doan	90 00
	Clark Best	54 16
	Chas. Warwick	41 66
	H. McIntosh	75 00
October	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Clark Best	54 16
	Chas. Warwick	41 66
	Herb Doan	90 00
	Morley Fox	21 00
	Chas. Fox	17 50
	Chas. Fox	3 50
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
November	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Herb Doan	90 00
	Clark Best	25 00
	H. McIntosh	75 00
	C. Warwick	41 66
	Clark Best	54 16
December	C. B. Jackson	133 33
	A. B. Carscallen	83 33
	J. B. Cousins	75 00
	H. McIntosh	75 00
	Chas. Warwick	41 66
	Clark Best	54 16
	Herb Doan	90 00
	Wm. Steer	25 00
	H. M. McIntosh	75 00
	Clark Best	54 16
	C. H. Warwick	41 66
	C. B. Jackson	133 34
	Wm. Clifford	105 00
	J. B. Cousins	80 00
	H. McIntosh	75 00
	Chas. Warwick	41 16
	Herb Doan	90 00
	Clark Best	54 16
	A. B. Carscallen	83 33
	Clark Best	85 00
	Roy Simpson	52 00
	Ben Millman	52 00
	Wm. Woodward	52 00
	Sam Southgate	52 00
	Frank Hickling	52 00
	Jno. Foster	52 00
	Walt. Simpson	52 00
	Jas. Taylor	52 00

SALARIES AND AELOWANCES—Continued

December	Will Steer	$52 00	
	T. M. Davis	52 00	
	Sam Watson	52 00	
	Albert Young	52 00	
			$9,717 47

1922 PRINTING, ADVERTISING AND STATIONERY

January	Colwell's Book Store	$5 30	
	Colwell Bros	338 55	
	Municipal World	6 05	
	Shaw & Shaw	90	
February	W. Colwell	6 00	
	C. B. Jackson	4 00	
	" "	11 76	
March	" "	5 00	
April	" "	2 00	
	Colwell Bros	54 10	
May	C. B. Jackson	6 00	
June	" "	2 00	
	Municipal World	13 31	
	S. R. Hart & Co	6 60	
July	C. B. Jackson	4 00	
	The Municipal World	2 68	
August	Canada Loose Leaf Systems	18 81	
September	C. B. Jackson	9 00	
October	" "	7 00	
	Colwell Bros	258 45	
November	C. B. Jackson	4 00	
	Sulman's	4 80	
	Municipal World	2 99	
December	C. B. Jackson	21 23	
	Colwell Bros	167 40	
	W. Colwell	9 95	
	C. B. Jackson	3 66	
	W. Colwell	1 55	
	Colwell Bros	10 00	
			987 09

1922 INSURANCE

Jan.	W. R. Martin	$26 70	
June	" "	94 50	
Sept.	" "	63 75	
Oct.	" "	8 00	
Nov.	" "	48 60	
Dec.	" "	6 00	
Dec.	" "	6 54	
			254 09

1922 FIRE, WATER AND GAS

January	Mrs. N. Martin	$2 70	
	Bell Telephone Co	3 49	
	Wallaceburg Gas Co	53 75	
	Snively & Sauvey	9 00	
	Shaw & Shaw	1 40	
	S. D. Crothers	19 38	
	Mrs. N. Martin	2 25	
February	Wallaceburg Hydro-Electric System	224 20	
	Wallaceburg Waterworks Department	10 32	
	Wallaceburg Gas Co	55 10	
	Wallaceburg Hydro-Electric System	224 39	
	Bell Telephone Co	3 29	
	W. Fisher	45	
	T. C. Cottier, Treasurer of Chatham	100 00	
	Shaw & Shaw	9 29	
	Cousins Bros	11 86	
	Mrs. N. Martin	3 95	
	Wallaceburg Fuel Co	12 90	

FIRE, WATER AND GAS—Continued

March	Bell Telephone Co	$3 29
	Wallaceburg Hydro-Electric System	227 72
	Wallaceburg Gas Co	53 30
	Mrs. N. Martin	2 35
	Jean Tassie	5 00
	Mrs. N. Martin	2 35
April	City of Chatham	50 00
	Bell Telephone Co	3 49
	Wallaceburg Gas Co	52 40
	Wallaceburg Hydro-Electric System	223 94
	Wallaceburg Waterworks Department	6 75
	Wallaceburg Lumber Co	24
	Shaw & Shaw	2 73
	Mrs. N. Martin	2 35
	" "	2 65
	W. H. Steer	8 50
	Amos Fisher	6 50
	Bell Telephone Co	3 29
May	Wallaceburg Gas Co	33 05
	Wallaceburg Hydro-Electric System	224 52
	Mrs. N. Martin	2 70
	" "	2 20
	Shaw & Shaw	20 36
	Wallaceburg Lumber Co	2 99
	Mrs. Nap. Martin	2 35
June	Bell Telephone Co	3 29
	Wallaceburg Gas Co	15 15
	Wallaceburg Hydro-Electric System	226 71
	Dominion Rubber Systems	139 30
	Dunlop Tire & Rubber Goods Co	278 60
	Mrs. Nap. Martin	2 70
	Pere Marquette Ry. Co	1 25
	Mrs. Nap. Martin	3 40
	Wallaceburg Gas Co	3 00
July	Dunlop Tire & Rubber Goods Co	45 52
	Wallaceburg Waterworks Department	6 84
	Wallaceburg Hydro-Electric System	221 17
	Mrs. Nap. Martin	2 20
	Bell Telephone Co	3 29
	Mrs. N. Martin	3 30
	Pere Marquette Ry. Co	68
	Wallaceburg Gas Co	65
Aug.	Wallaceburg Hydro-Electric System	223 54
	Shaw & Shaw	1 69
	Mrs. N. Martin	3 00
	" "	3 05
	" "	1 60
	Wallaceburg Gas Co	65
September	Bell Telephone Co	6 58
	Wallaceburg Hydro-Electric System	223 74
	Mrs. N. Martin	1 55
	Shaw & Shaw	16 33
	Mrs. N. Martin	1 20
	C. B. Jackson	15 50
	Bell Telephone Co	3 29
	Wallaceburg Hydro-Electric System	223 91
	Wallaceburg Waterworks Department	6 30
	Wallaceburg Gas Co	3 80
	Mrs. N. Martin	2 25
	" "	1 60
	Wallaceburg Gas Co	21 35
	Wallaceburg Hydro-Electric System	224 12
	Shaw & Shaw	3 63
	Mrs. N. Martin	1 95
	Robt. Smith	2 50
	Bell Telephone Co	3 29
	Mrs. N. Martin	2 65
	Wallaceburg Gas Co	47 70
	Bell Telephone Co	3 29
	Shaw & Shaw	30

FIRE, WATER AND GAS—Continued

September	J. M. Smith	$33 50	
	Wallaceburg Hydro-Electric System	224 61	
	Mrs. N. Martin	3 10	
December	Cousins Bros	5 75	
	Wallaceburg Waterworks Department	4,650 00	
			$8,617 11

1922 PARKS

L. G. McNeice	$10 00	
Chas. Fox	7 35	
Sid. Brettell	7 35	
S. A. Brettell	70	
Chas. Fox	70	
J. C. Crothers	75 00	
C. B. Jackson	6 25	
Wallaceburg Hydro-Electric System	83 63	
Zavitz Hardware Co.	1 34	
Waterworks Department	5 90	
Dean Frye	2 50	
Harry Blake	6 87	
Peter Hookwith	18 00	
Hydro-Electric System	48 13	
M. C. Tait	250 00	
F. McGuggan	51 00	
Bert Crothers	747 56	
S. A. Brettell	1 40	
Chas. Fox	1 40	
M. C. Tait	25 00	
		$1,350 08

1922 STREETS AND BRIDGES

January	Noah Emery	$19 17	
	Brander Estate	2 00	
February	Geo. Evans	17 20	
	"	10 80	
	Geo. Onia	13 75	
	Union Natural Gas Co.	6 60	
	W. H. Heath	8 00	
	Hawken Milling Co.	5 25	
	Sid. Brettell	6 30	
	Chas. Fox	6 30	
	Clayton June	19 62	
March	Sid. Brettell	3 15	
	Chas. Fox	3 15	
	Sid. Brettell	4 55	
	Chas. Fox	4 55	
	Hawken Milling Co.	1 50	
	Shaw & Shaw	15	
	Peter Hookwith	10 50	
	James Strait	6 25	
	L. Gregoire	4 00	
	Sid. Brettell	1 75	
	Chas. Fox	1 75	
	Sid. Brettell	3 85	
	Chas. Fox	3 85	
	Peter Hookwith	15 00	
	James Strait	12 50	
	Ernie Fitzgerald	23 22	
	Wm. Clifford	29 40	
	Sid. Brettell	4 55	
	Chas. Fox	4 55	
	P. Hookwith	10 50	
April	Sid. Brettell	88	
	Chas. Fox	88	
	Peter Hookwith	10 50	
	A. I. Jacques	4 40	
	J. D. Cleary	14 65	
	Chas. Fox	4 55	

STREETS AND BRIDGES—Continued

April	Sid. Brettell	$4 55
	Peter Hookwith	18 00
	S. A. Brettell	70
	Chas. Fox	70
	"	4 20
	Peter Hookwith	18 00
	R. Wade	5 00
	W. H. Steer	2 00
	S. T. Pierce	45 40
	Hawken Milling Co.	1 50
	S. L. Mann	25 00
	Sid. A. Brettell	11 20
	Chas. Fox	11 20
	Peter Hookwith	18 00
	R. Wade	17 50
May	Jas. Strait	5 00
	"	15 00
	"	12 50
	"	12 50
	Sid. Brettell	3 15
	Chas. Fox	3 15
	Peter Hookwith	18 00
	Jas. Strait	15 00
	R. Wade	2 50
	Shaw & Shaw	5 25
	Hawken Milling Co.	1 50
	S. A. Brettell	1 75
	Chas. Fox	1 75
	Peter Hookwith	18 00
	Jas. Brown	25 00
	Peter Best	8 17
	Sid. Brettell	10 67
	Chas. Fox	12 07
	J. Lozon	3 50
	Peter Hookwith	18 00
	Storie & Bicknell	5 05
	C. Warwick	5 00
	Chas. Fox	5 95
	Sid. Brettell	5 95
	Peter Hookwith	18 00
	Louis Reynolds	6 00
	Peter Raymond	17 52
	J. Corbin	15 80
	S. A. Brettell	5 25
	Chas. Fox	5 25
June	Peter Hookwith	18 00
	Henry Turner	1 00
	Chas. Fox	12 95
	Sid. Brettell	12 95
	P. Hookwith	18 00
	S. A. Brettell	70
	Chas. Fox	70
	Jas. Brown	1 20
	Storie & Bicknell	40 00
	Peter Hookwith	18 00
	Pere Marquette Railway Co.	1 55
	Peter Hookwith	18 00
	"	18 00
	Sid. Brettell	87
	Chas. Fox	87
	Jim Fox	7 00
	Lef. Nash	7 00
	Henry Turner	11 00
July	Sid. Brettell	2 45
	Chas. Fox	2 45
	Jas. Fox	7 00
	Lef. Nash	3 50
	C. W. Cramer	1 05
	Hawken Milling Co.	3 80
	S. A. Brettell	2 80

STREETS AND BRIDGES—Continued

April	Chas. Fox	$2 80
	Jas. Fox	21 00
	Dean Frye	8 75
	Peter Hookwith	36 00
	Robert Smith	11 25
	Wm. Clifford	41 00
	Alex. Williston	50 00
	W. H. Biden	252 00
	S. A. Brettell	7 35
	Chas. Fox	7 35
	Dean Frye	7 50
	Peter Hookwith	18 00
	Chas. Fox	2 63
	Dean Frye	2 50
	Storie & Bicknell	2 00
	Peter Hookwith	18 00
August	Sid. Brettell	2 63
	"	3 85
	Chas. Fox	3 85
	Peter Hookwith	18 00
	W. J. McDonnell	4 50
	Zavitz Hardware Co.	11 48
	W. McKenzie	6 00
	Al. Brown	13 50
	W. Coulter	3 00
	W. H. Biden	120 75
	S. A. Brettell	1 05
	Chas. Fox	1 05
	Peter Hookwith	18 00
	Alex. Williston	40 00
	Peter Hookwith	18 00
	Clarence Smith	27 32
	Clark Best	50 00
	S. A. Brettell	35
	Chas. Fox	35
	Peter Hookwith	18 00
	S. L. Mann	31 00
	S. A. Brettell	1 40
	Chas. Fox	1 40
	S. L. Mann	34 00
	Peter Hookwith	18 00
	Hawken Milling Co.	2 20
	Shaw & Shaw	12 51
	J. A. Taylor	1 50
	S. A. Brettell	1 05
	Chas. Fox	1 05
	Peter Hookwith	18 00
	R. Wade	6 00
	S. A. Brettell	13 47
	Chas. Fox	13 47
	W. Burrows	3 25
	C. Warwick	4 66
	Peter Hookwith	18 00
	C. W. Cramer	10 00
	Storie & Bicknell	19 33
	Zavitz Hardware Co.	2 09
	S. A. Brettell	2 80
	Chas. Fox	2 80
	S. Martin	24 00
	Peter Hookwith	18 00
October	Alex. Williston	45 00
	"	35 00
	Fred Bawden	2 80
	Peter Hookwith	18 00
	City of Chatham	46 19
	Hawken Milling Co.	1 10
	Peter Hookwith	18 00
	P. Hookwith	18 00
November	P. Hookwith	18 00
	Fred Rabideau	33 00

STREETS AND BRIDGES—Continued

November	Peter Hookwith	$18 00	
	"	18 00	
	A. I. Jacques	8 15	
	Shaw & Shaw	2 00	
	Hawken Milling Co.	1 10	
	S. A. Brettell	70	
	Chas. Fox	70	
	Peter Hookwith	18 00	
	Robt. Harper	36 65	
	S. A. Brettell	12 25	
	Chas. Fox	12 25	
	Peter Hookwith	18 00	
	Storie & Bicknell	1 00	
	J. T. Harrison	20 00	
	S. T. Pierce	117 00	
	"	30 00	
	Wm. Timbers, Jr.	18 06	
	Peter Hookwith	18 00	
	J. H. Knight	15 00	
	Jos. Lamarsh	18 00	
	Peter Hookwith	10 50	
	Shaw & Shaw	1 00	
	J. M. Smith	19 58	
	S. A. Brettell	12 25	
	Chas. Fox	12 25	
	Peter Hookwith	18 00	
December	S. A. Brittell	87	
	Chas. Fox	87	
	M. J. Ford	50 00	
	Peter Hookwith	12 00	
	Jas. Reaume	2 40	
	Jas. O'Flynn	13 85	
	Hawken Milling Co.	1 10	
	Jos. Farewell	3 00	
	S. A. Brettell	1 92	
	Chas. Fox	1 92	
			$2,864 84

1922 CHARITY

January	J. C. Crothers	$10 00	
February	Cousins Bros.	11 39	
	Howards'	7 24	
March	Wallaceburg Gas Co.	9 65	
	O'Flynn & Burgess	61 90	
	Public General Hospital	36 00	
April	J. B. Cousins	61 38	
	Burgess & Cox	22 08	
	Cousins Bros.	33 82	
May	Mrs. Jamima Hardy	30 00	
	K. Atkinson	33 94	
July	Wallaceburg Cooperage Co.	14 30	
	O'Flynn & Burgess	17 53	
August	John Ritchie	7 50	
	Cousins & Burlingham	15 00	
September	St. Joseph's Hospital	39 00	
	Howards'	9 19	
December	Public General Hospital	18 50	
	J. J. Hinnegan	3 00	
	Clark Best	2 50	
	Cousins & Burlingham	15 00	
			458 92

1922 DEBENTURES

January	Bank of Montreal, By-law 205	$788 22	
	" " " 71	2,122 57	
February	" " " 419	161 50	
April	" " " 176	490 35	
May	Bank of Toronto, By-law 539 and 540	523 27	
	" " " 122	793 05	
June	" " " 357	1,129 73	

DEBENTURES—Continued

June	Bank of Montreal, By-law 357	$1,000 00	
	" " " 93	831 40	
	" " " 624	579 60	
August	Bank of Toronto, By-law 383	313 53	
September	" " " 361A	722 97	
October	Bank of Montreal, By-law 242	1,000 00	
November	Bank of Toronto, By-law 293	410 86	
	" " " 566 and 567	287 47	
	Bank of Montreal, By-law 638	876 37	
	Canadian Bank of Commerce, By-law 679	1,142 78	
	" " " " 558	1,000 00	
	Bank of Toronto, By-law 242	1,875 68	
December	Mrs. M. A. Tye, By-law 337	1,000 00	
	Bank of Montreal, By-law 337	900 71	
			$17,950 06

1922 COUPONS

January	C. G. Coxall, By-law 337	$143 98	
	Bank of Montreal, By-law 205	97 02	
	" " " 71	84 90	
February	" " " 419	492 37	
April	" " " 176	810 68	
May	Bank of Toronto, By-law 539 and 540	360 82	
	" " " 122	741 72	
	" " " 357	1,306 76	
June	Royal Bank of Canada, By-law 357	996 31	
	Bank of Montreal, By-law 357	1,087 82	
	" " " 357 (Wallace St.)	1,100 00	
	Bank of Toronto, By-law 357	1,192 17	
	" " " 357	621 84	
	Bank of Montreal, By-law 357	880 00	
	Bank of Toronto, By-law 357	165 00	
	" " " 357	110 00	
	Canadian Bank of Commerce, By-law 357	2,764 36	
	Bank of Montreal, By-law 93	642 07	
	Bank of Toronto, By-law 357	55 00	
	Bank of Montreal, By-law 624	1,242 74	
July	" " " 624	316 38	
	" " " 205	79 30	
August	Bank of Toronto, By-law 383	186 20	
	Canadian Bank of Commerce, By-law 357	55 00	
September	Bank of Toronto, By-law 361A	81 71	
	Bank of Montreal, By-law 361A	54 83	
	" " " 361A	1,112 75	
	Bank of Toronto, By-law 361A	192 18	
October	" " " 361A	312 55	
	Bank of Montreal, By-law 242	50 00	
November	Bank of Toronto, By-law 293	206 90	
	" " " 566 and 567	227 34	
	Bank of Montreal, By-law 658	56 96	
	Canadian Bank of Commerce, By-law 679	74 28	
	" " " " 658	65 00	
	Bank of Toronto, By-law 658	1,170 00	
	" " " 679	455 00	
	" " " 658	575 41	
	" " " 679	461 81	
	Bank of Montreal, By-law 658	84 96	
	" " " 679	38 43	
	Bank of Toronto, By-law 658	147 33	
	" " " 679	214 25	
	Canadian Bank of Commerce, By-law 679	14 10	
	Bank of Toronto, By-law 242	928 00	
	" " " 679	65 00	
	" " " 658	65 00	
	Canadian Bank of Commerce, By-law 679	65 00	
	" " " " 658	26 90	
	Bank of Toronto, By-law 679	95 56	
	" " " 658	65 00	

COUPONS—Continued

December	Royal Bank of Canada, By-law 679	$24 73	
	" " " " 658	73 33	
	Bank of Montreal, By-law 658	64 89	
	Royal Bank of Canada, By-law 679	65 00	
	" " " " 658	130 00	
	Bank of Toronto, By-law 679	130 00	
	" " " 658	195 00	
	Mrs. M. A. Tye, By-law 337	60 00	
	Canadian Bank of Commerce, By-law 337	120 88	
	Royal Bank of Canada, By-law 679	28 15	
	W. J. McDonald, By-law 337	15 83	
	Bank of Montreal, By-law 337	122 18	
	" " " 679	65 00	
	Royal Bank of Canada, By-law 337	314 38	
	" " " " 658	65 00	
	" " " " 337	143 98	
	Bank of Toronto, By-law 658	130 00	
	Bank of Montreal, By-law 337	60 00	
			$24,247 04

1922 INTEREST

January	Bank of Montreal	$3 52	
	" "	75 46	
	" "	615 08	
February	" "	651 26	
March	" "	4 54	
	" "	121 05	
	" "	24 14	
	" "	615 08	
April	" "	4 96	
	" "	147 18	
	" "	595 24	
May	" "	6 46	
	" "	162 95	
	" "	609 54	
June	" "	6 78	
	" "	10 20	
	" "	145 75	
	" "	595 24	
July	" "	3 42	
	" "	84 40	
	" "	37 60	
	" "	443 35	
August	" "	7 20	
	" "	82 20	
	" "	152 88	
	" "	290 47	
September	" "	9 60	
	" "	44 80	
	" "	102 15	
	" "	429 05	
October	" "	3 48	
	" "	16 25	
	" "	390 09	
	" "	12 46	
November	" "	74 65	
	" "	369 87	
	" " stamp tax	17 16	
	" " general loan	91 73	
	" " on overdraft	181 10	
	" " stamp tax	44 80	
			7,283 14

1922 BILLS PAYABLE

May	Bank of Montreal	$42,291 07	
	" "	33,700 00	
October	" "	12,000 00	
			87,991 07

1922	Waterworks Capital	
January	Sid. Brettell	$3 38
	Chas. Fox	3 38
	Sid. Brettell	5 63
	Chas. Fox	5 63
	Dean Frye	5 25
	C. McGaffey	82 65
	Sid. Brettell	24 98
	Chas. Fox	24 98
	Robt. Fox	4 50
	Jack Fox	2 80
	J. Brown	1 40
	Chas. Fox	4 20
	Dean Frye	4 50
	H. Mueller Manufacturing Co.	78 76
	Sid. Brettell	22 28
	Chas. Fox	22 28
	Dean Frye	4 50
	Sid. Brettell	11 48
	Chas. Fox	11 48
February	Dean Frye	4 50
	Sid. Brettell	5 17
	Chas. Fox	5 17
	Dean Frye	2 50
	J. T. Wing & Co., Ltd.	121 95
	Shaw & Shaw	57 06
	Canadian Brass Co.	69 33
	Sid. Brettell	2 02
	Chas. Fox	2 02
	Dean Frye	6 50
	Sid. Brettell	2 10
	Chas. Fox	2 10
	D. Frye	3 50
	J. T. Harrison	333 72
March	Sid. Brettell	1 93
	Chas. Fox	1 93
	Dean Frye	5 00
	Pere Marquette Railway Co.	2 58
	Sid. Brettell	1 92
	Chas. Fox	1 92
	Dean Frye	2 50
	J. T. Harrison	270 66
	Sid. Brettell	52
	Chas. Fox	52
	Dean Frye	1 00
	Sid. Brettell	2 10
	Chas. Fox	2 10
	Dean Frye	5 00
	Sid. Brettell	2 10
	Chas. Fox	2 10
	Dean Frye	4 50
April	Sid. Brettell	2 10
	Chas. Fox	2 10
	Dean Frye	3 75
	Zavitz Hardware Co.	77 95
	H. Mueller Manufacturing Co.	59 84
	Sid. Brettell	5 95
	Chas. Fox	5 95
	Dean Frye	5 00
	S. A. Brettell	35
	Chas. Fox	35
	Dean Frye	3 00
	Neptune Meter Co.	72 55
	Sid. A. Brettell	88
	Chas. Fox	88
	Dean Frye	13 75
	Alex. Shaw	1 00
May	Sid. Brettell	7 70
	Chas. Fox	7 70
	Dean Frye	2 50
	Canadian Brass Co. Ltd.	94 38

WATERWORKS CAPITAL—Continued

May	Pere Marquette Railway Co.	$1 10
	S. A. Brettell	2 80
	Chas. Fox	2 80
	S. A. Brettell	1 40
	Chas. Fox	1 40
June	"	2 80
	Sid. Brettell	2 80
	S. A. Brettell	2 80
	Chas. Fox	2 80
	S. A. Brettell	9 10
	Chas. Fox	11 55
	Sid. Brettell	19 43
	Chas. Fox	19 43
July	Sid. Brettell	3 68
	Chas. Fox	3 68
	Wallaceburg Brass & Iron Manufacturing Company	8 26
	S. A. Brettell	1 25
	Chas. Fox	1 25
	Pere Marquette Railway Co.	3 02
	S. A. Brettell	7 00
	Chas. Fox	7 00
	"	2 62
August	Sid. Brettell	2 62
	Neptune Meter Co.	352 69
	Park Bros.	147 69
	Sid. Brettell	7 52
	Chas. Fox	7 52
	Sid. Brettell	3 50
	Chas. Fox	3 50
	Pere Marquette Railway Co.	2 70
September	Sid. Brettell	1 40
	Chas. Fox	1 40
	Canadian Brass Co. Ltd.	9 82
	Neptune Meter Co.	352 69
	Chas. Fox	3 15
	Dean Frye	2 75
	Sid. Brettell	9 98
	"	3 15
	Chas. Fox	9 98
October	S. A. Brettell	12 25
	Chas. Fox	3 15
	Sid. Brettell	2 10
	Chas. Fox	1 05
	John Fox	5 25
	S. A. Brettell	1 40
	Chas. Fox	1 40
	Canadian Brass Co. Ltd.	256 93
	S. A. Brettell	12 60
	Chas. Fox	12 60
	"	21 00
November	S. A. Brettell	21 00
	"	19 60
	Chas. Fox	19 60
	"	3 00
	S. A. Brettell	11 38
	Chas. Fox	11 38
	S. A. Brettell	3 85
	Chas. Fox	3 85
	Canadian Brass Co. Ltd.	48 09
	Park Bros.	219 67
	S. A. Brettell	12 42
	Chas. Fox	12 42
December	S. A. Brettell	12 78
	Chas. Fox	12 78
	S. A. Brettell	1 22
	Chas. Fox	1 22
	S. A. Brettell	7 70
	Chas. Fox	7 70
	H. Mueller Manufacturing Co.	610 94
	S. A. Brettell	1 93
	Chas. Fox	1 93
		$4,032 00

1922 WATERWORKS MAINTENANCE

January	A. Campbell	$92 50
	Sid. Brettell	19 12
	Chas. Fox	19 12
	Dean Frye	10 00
	Sid. Brettell	25 87
	Chas. Fox	25 87
	Sid. Brettell	2 02
	Chas. Fox	2 02
	Bell Telephone Co.	14 58
	Zavitz Hardware Co.	7 90
	Wallaceburg Gas Co.	8 30
	Sid. Brettell	4 72
	Chas. Fox	4 72
	Sid. Brettell	12 82
	Chas. Fox	12 82
February	Pere Marquette Co.	1 39
	Wallaceburg Hydro-Electric System	109 49
	G. R. Mitchell	7 17
	L. G. McNeice	108 33
	Mrs. C. Walton	10 83
	A. Campbell	92 50
	J. Corbin	2 00
	Sid. Brettell	19 13
	Chas. Fox	19 13
	Quaker City Rubber Co.	17 39
	Engineering News Record	7 00
	R. Lee (Sydenham Machinery and Repairing)	5 50
	Wallaceburg Gas Co.	20 40
	Wallaceburg Hydro-Electric System	21 21
	Bell Telephone Co.	12 32
	James M. Smith	24 74
	Canadian Brass Co. Ltd.	46 20
	Sid. Brettell	15 98
	Chas. Fox	15 98
	Sid. Brettell	16 80
	Chas. Fox	16 80
March	Wallaceburg Hydro-Electric System	95 90
	Sid. Brettell	13 82
	Chas. Fox	13 82
	L. G. McNeice	108 33
	Mrs. C. Walton	10 83
	A. Campbell	92 50
	Sid. Brettell	12 43
	Chas. Fox	13 83
	Bell Telephone Co.	10 06
	Wallaceburg Hydro-Electric System	107 12
	Wallaceburg Gas Co.	11 45
	Sid. Brettell	16 63
	Chas. Fox	16 63
	Sid. Brettell	12 95
	Chas. Fox	12 95
	Thos. Cutcut	1 50
	Jas. Fox	1 50
	Sid. Brettell	12 25
	Chas. Fox	12 25
	Bell Telephone Co.	2 71
April	L. G. McNeice	108 33
	A. Campbell	92 50
	Sid. Brettell	15 92
	Chas. Fox	15 92
	Pere Marquette Railway Co.	50
	Wallaceburg Gas Co.	13 70
	Bell Telephone Co.	12 32
	Wallaceburg Hydro-Electric System	104 46
	Dominion Express Co.	1 80
	Shaw & Shaw	2 44
	W. Fisher	2 15
	Wallaceburg Gas Co.	10 60
	Sid. Brettell	8 40
	Chas. Fox	8 40

WATERWORKS MAINTENANCE—Continued

April	S. A. Brettell	$17 85
	Chas. Fox	17 85
	Robt. Fox	6 30
	S. T. Pierce	5 65
	Sid. A. Brettell	6 82
	Chas. Fox	6 82
	Robt. Fox	3 50
	Pere Marquette Railway Co	76
May	L. G. McNeice	108 33
	A. Campbell	92 50
	Sid Brettell	8 05
	Chas. Fox	8 05
	Wallaceburg Gas Co	6 50
	Wallaceburg Hydro-Electric System	109 67
	S. A. Brettell	14 35
	Chas. Fox	14 35
	R. Wade	4 20
	Fred Shaw	11 25
	John Rankin	7 00
	Sid. Brettell	8 23
	Chas. Fox	8 33
	Jas. Brown	7 00
	F. A. C. Shaw	13 50
	Canadian Fairbanks-Morse Co	2 98
	Instruments, Limited	47 60
	Shaw & Shaw	95
	Bell Telephone Co	12 32
	J. Corbin	75
	S. A. Brettell	11 55
	Chas. Fox	11 55
	" "	5 60
	Sid. Brettell	5 60
	Fred Shaw	10 00
June	L. G. McNeice	108 33
	A. Campbell	92 50
	Chas. Fox	3 15
	Sid. Brettell	3 15
	Bell Telephone Co	10 06
	Wallaceburg Gas Co	4 35
	Wallaceburg Hydro-Electric System	108 67
	E. Pullan	33 07
	S. A. Brettell	9 45
	Chas. Fox	9 45
	Storie & Bicknell	3 75
	S. A. Brettell	9 80
	Chas. Fox	7 35
	Sid Brettell	70
	Chas. Fox	70
July	L. G. McNeice	108 33
	A. Campbell	92 50
	Bell Telephone Co	2 26
	Sid. Brettell	14 87
	Chas. Fox	14 87
	Dean Frye	12 00
	Wallaceburg Gas Co	1 20
	Shaw & Shaw	10
	Canadian Brass Co	33 33
	Wallaceburg Hydro-Electric System	95 90
	Sid. Brettell	16 95
	Chas. Fox	16 95
	Dean Frye	2 00
	Bell Telephone Co	13 02
	S. A. Brettell	6 65
	Chas. Fox	6 65
	Dean Frye	2 50
	Chas. Fox	15 75
	Dean Frye	12 50
	Storie & Bicknell	6 00
August	Sid. Brettell	15 75
	" "	17 15

WATERWORKS MAINTENANCE—Continued

August	Chas. Fox	$17 15
	Dean Frye	13 75
	L. G. McNeice	108 33
	A. Campbell	92 50
	Wallaceburg Gas Co	6 25
	Wallaceburg Hydro-Electric System	131 42
	Cities Service Oil Co	234 15
	Wallaceburg Lumber Co	29 00
	Instruments, Limited	35 80
	Zavitz Hardware Co	20 60
	Shaw & Shaw	3 00
	S. A. Brettell	19 95
	Chas. Fox	19 95
	Dean Frye	12 50
	Pere Marquette Ry. Co	10 74
	Sid. Brettell	13 48
	Chas. Fox	13 48
	Dean Frye	12 50
	Sid. Brettell	17 15
	Chas. Fox	17 15
	Dean Frye	13 75
	Bell Telephone Co	2 26
	Sid. Brettell	19 60
	Chas. Fox	17 85
	Dean Frye	10 00
	Pere Marquette Ry. Co	30 26
September	L. G. McNeice	108 33
	A. Campbell	92 50
	Dominion Express Co	3 02
	Sid. Brettell	19 03
	Chas. Fox	19 03
	Dean Frye	7 50
	Wallaceburg Gas Co	40
	Bell Telephone Co	20 12
	Wallaceburg Hydro-Electric System	117 75
	Grasselli Chemical Co	114 87
	Sid. Brettell	17 85
	Chas. Fox	17 85
	Dean Frye	4 00
	Bell Telephone Co	2 26
	John Kilbride	24 00
	Sid. Brettell	4 38
	Chas. Fox	4 38
	Zavitz Hardware Co	8 45
	Sid. Brettell	4 72
	Chas. Fox	4 72
	Dean Frye	5 00
October	L. G. McNeice	108 33
	A. Campbell	92 50
	S. A. Brettell	12 25
	Chas. Fox	3 85
	Dean Frye	4 00
	Bell Telephone Co	12 32
	Wallaceburg Hydro-Electric System	111 50
	Wallaceburg Brass & Iron Mfg. Co	3 66
	Jas. M. Smith	71 65
	Walter McKenzie	5 00
	Pere Marquette Ry. Co	3 06
	Sid. Brettell	18 90
	Chas. Fox	16 45
	Jas. Fox	5 25
	Richard Wade	3 00
	Dean Frye	2 25
	S. T. Pierce	6 00
	S. A. Brettell	19 60
	Chas. Fox	19 60
	Dick Wade	4 70
	Jas. Fox	3 50
	Darwin Stonebridge	3 50
	Dean Frye	4 50

WATERWORKS MAINTENANCE—Continued

October	Zavitz Hardware Co	$27 21	
	S. A. Brettell	8 40	
	Chas. Fox	8 40	
	Dean Frye	4 50	
	J. W. McNeice	4 00	
	Dean Frye	4 00	
	L. G. McNeice	108 33	
	A. Campbell	92 50	
	S. A. Brettell	1 40	
	Chas. Fox	1 40	
	Dean Frye	4 00	
	Douglas Stewart	1 00	
	Wallaceburg Gas Co	21 55	
	Wallaceburg Hydro-Electric System	106 65	
	S. A. Brettell	7 52	
	Chas. Fox	7 52	
	Dean Frye	2 75	
	S. A. Brettell	4 90	
	Chas. Fox	4 90	
	Dean Frye	5 00	
	Storie & Bicknell	25 00	
	Morris Machine Works	16 85	
	Shaw & Shaw	2 00	
	J. T. Harrison	1 50	
	J. A. Taylor	36 72	
	Wallaceburg Brass & Iron Mfg. Co	25 61	
	T. Harrison	1 50	
	Canadian Fairbanks-Morse Co	9 95	
	Bell Telephone Co	12 32	
	S. A. Brettell	8 58	
	Chas. Fox	8 58	
	G. R. Mitchell	5 99	
	Wallaceburg Hydro-Electric System	18 60	
	L. G. McNeice	108 33	
	A. Campbell	92 50	
	S. A. Brettell	8 22	
	Chas. Fox	8 22	
	Dean Frye	5 50	
	Wallaceburg Gas Co	6 20	
	Bell Telephone Co	12 32	
	Richards & Son	279 50	
	Wallaceburg Hydro-Electric System	107 59	
	S. A. Brettell	7 53	
	Chas. Fox	7 53	
	Dean Frye	3 75	
	" "	5 00	
December	S. A. Brettell	12 43	
	Chas. Fox	12 43	
	Dean Frye	4 50	
	Walt. Fisher	1 62	
	Wallaceburg Hydro-Electric	8 40	
	Wallaceburg Lumber Co	7 80	
	L. G. McNeice	108 33	
	Jos. Farewell	27 30	
	S. A. Brettell	17 15	
	Chas. Fox	17 15	
	Dean Frye	5 00	
	P. M. R. R. Co	3 43	
	Jno. Morton	14 00	
	Fred Shaw	2 50	
			$6,898 60

1922 LAW COSTS

May	Honourable Provincial Treasurer	$144 21	
			144 21

1922 COUNTY RATE

June	J. C. Fleming	$11,955 81	
			11,955 81

1922 PUBLIC SCHOOLS

February	E. U. Dickenson, Treasurer	$500 00	
March	" " "	2,000 00	
April	" " "	1,700 00	
	" " "	500 00	
May	" " "	1,500 00	
June	" " "	2,000 00	
	" " "	2,500 00	
August	" " "	300 00	
September	" " "	200 00	
	" " "	2,500 00	
October	" " "	2,000 00	
	" " "	6,000 00	
November	" " "	3,000 00	
	" " "	13,000 00	
December	" " "	3,000 00	
	" " "	7,500 00	
			$48,200 00

1922 HIGH SCHOOL

March	E. U. Dickenson, Treasurer	$1,200 00	
	" " "	500 00	
April	" " "	1,500 00	
May	" " "	1,500 00	
	" " "	500 00	
June	" " "	2,000 00	
August	" " "	200 00	
	" " "	1,500 00	
			8,900 00

1922 POLICE AND PUBLIC BUILDINGS

January	A. Sutherland	$11 90
	Bell Telephone Co	6 90
	Wallaceburg Gas Co	2 90
	Shaw & Shaw	4 50
February	Bell Telephone Co	5 50
May	John Hardick	5 00
	Bell Telephone Co	4 30
	Shaw & Shaw	2 35
April	City of Chatham	10 08
	Bell Telephone Co	4 50
	C. Warwick	1 40
	Wallaceburg Gas Co	4 70
May	A. Allenby	1 00
	Bell Telephone Co	4 30
	A. Sutherland	10 15
	Thos. Fixter	2 75
	S. Martin	6 00
	Shaw & Shaw	2 00
	Clair Southgate	6 00
	J. Corbin	1 00
	H. McIntosh	12 50
	Clair Southgate	3 00
une	S. Martin	2 00
	Bell Telephone	4 10
	John Harwick	3 00
	J. B. Cousins	106 00
	Bell Telephone Co	1 10
July	H. McIntosh	10 10
	C. Southgate	18 00
	Frank Glassford	8 00
	Bell Telephone Co	5 70
August	Zavitz Hardware Co	18 69
	H. McIntosh	2 25
	Clair Southgate	6 00
	W. Woodward	1 70
	Canada Ingot Iron Co	31 98
	Cousins & Burlingham	59 40

POLICE AND PUBLIC BUILDINGS—Continued

September	A. Sutherland	$9 75	
	Bell Telephone Co	8 20	
	Robt. Southgate	33 00	
	" "	6 00	
October	Bell Telephone Co	5 85	
	Chas. Warwick	4 00	
	Cousins & Burlingham	9 50	
November	Wm. A. Woodward	7 62	
	G. W. Warwick	3 00	
	A. Sutherland	12 60	
	Wallaceburg Hydro-Electric System	40	
	Shaw & Shaw	70	
	Stonehouse's	5 40	
	Wm. A. Woodward	1 60	
	John Hickman	15 00	
	Bell Telephone Co.	7 95	
	" "	1 75	
December	C. Warwick	4 00	
	Bell Telephone Co	6 90	
	S. T. Pierce	8 85	
	John Foster	15 00	
	Amos Fisher	3 50	
	Shaw & Shaw	2 35	
	G. R. Newkirk	5 70	
	A. Sutherland	10 50	
	Amos Fisher	2 00	
	John Hickman	12 00	
			$593 77

1922 PUBLIC LIBRARY

January	M. C. Tait, Treasurer	$560 00	
	" " "	150 00	
February	" " "	200 00	
	" " "	200 00	
April	" " "	350 00	
May	" " "	250 00	
June	" " "	200 00	
September	" " "	200 00	
November	" " "	250 00	
December	" " "	200 00	
	" " "	225 00	
			2,785 00

1922 R. C. SEPARATE SCHOOL

February	Rev. G. L. Blonde, Treasurer	$1,200 00	
March	" " "	250 00	
April	" " "	500 00	
May	" " "	400 00	
July	" " "	300 00	
August	" " "	100 00	
October	" " "	500 00	
November	" " "	869 87	
			4,119 87

1922 PUBLIC HEALTH

January	F. L. Harris	$4 45	
March	Joe Mitchell	2 00	
April	Harry A. Taylor, M.O.H	25 00	
	Mark Ford	1 00	
May	Miller's Drug Store	4 00	
	Walter Patterson	125 00	
	M. J. Ford	3 00	
June	F. L. Harris	1 00	
July	H. A. Taylor	25 00	
October	Mark H. Ford	8 00	
			198 45

1922 CEMETERY

January	Harry Bowers	$50 00	
	Bell Telephone Co	1 54	
February	Harry Bowers	50 00	
	Shaw & Shaw	3 25	
	Bell Telephone Co	1 54	
	Wesley Cooper	9 00	
March	Harry Bowers	50 00	
	Bell Telephone Co	1 54	
	Shaw & Shaw	1 31	
April	Harry Bowers	50 00	
	Bell Telephone Co	1 54	
May	Harry Bowers	50 00	
	Bell Telephone Co	1 54	
	Union Natural Gas Co	1 80	
June	Harry Bowers	50 00	
	R. Turner	1 75	
	Bell Telephone Co	1 54	
	S. A. Brettell	5 95	
	Chas. Fox	5 95	
	Lef. Nash	5 25	
	Henry Turner	14 70	
	Ham Knight	14 70	
	Fred Bawden	21 00	
	John Hardick	29 75	
July	Chas. Sauvey (Wm. Cooper)	10 50	
	C. B. Jackson	9 00	
	Harry Bowers	50 00	
	Shaw & Shaw	18 95	
	L. G. McNeice	6 00	
	Bell Telephone Co	1 54	
	M. C. Sherwood	23 40	
	J. W. Hodgson	15 00	
August	Harry Bowers	50 00	
	Wallaceburg Waterworks Dept	9 52	
September	Richards & Son	11 75	
	Harry Bowers	50 00	
	John Benware	25 80	
	Fred Bawden	15 75	
	Farquar McGuggan	36 30	
June	Jim Fox	5 25	
September	Lou Hopper	16 10	
	Bell Telephone Co	3 08	
	Lou Hopper	16 05	
	John Benware	16 50	
	Fred Bawden	9 80	
	" "	5 25	
	Jos. McIntyre	2 00	
	C. W. Cramer	4 75	
October	Harry Bowers	50 00	
	Bell Telephone Co	1 54	
	T. C. McNeice	5 00	
	Fred Rabideau	21 50	
November	Harry Bowers	50 00	
	Aaron Henry	2 00	
	Shaw & Shaw	10 45	
	Richards & Son	7 50	
	Bell Telephone Co	1 54	
	David Raymond	20 10	
December	John Richie	10 00	
	Harry Bowers	50 00	
	Bell Telephone Co	1 54	
	Shaw & Shaw	50	
	John Morton	18 40	
	C. B. Jackson, C.D.C	46 60	
	Wallaceburg Hydro-Electric System	20 35	
			$1,152 96

1922 LOCAL IMPROVEMENTS

January	T. L. Johnston	$37 08	
	Fred Shaw	4 50	
	Dean Frye	2 50	
	Zavitz Hardware Co	25	
	Chick Contracting Co	932 14	
	L. Flagman	2 90	
	Bank of Montreal	342 90	
February	Geo. Evans	80	
	" "	5 20	
	C. W. & L. E. Ry. Co	4 10	
	Harold Sharp	7 20	
	J. T. Harrison	12 32	
	Instruments, Limited	15 05	
	Bank of Montreal	309 71	
March	Dean Frye	2 00	
	" "	4 00	
	Bank of Montreal	13 46	
	" "	342 90	
April	Wallaceburg Hydro-Electric System	90 00	
	Canadian Ins'n & Testing Co	5 00	
	Park Bros	87 07	
	Wallaceburg Lumber Co	27 12	
	J. T. Harrison	576 70	
	Bank of Montreal	331 84	
May	" "	335 95	
June	" "	123 29	
July	" "	127 40	
August	Northern Sand & Gravel Co	222 50	
	Bank of Montreal	127 40	
September	" "	123 29	
October	" "	127 40	
November	" "	123 29	
December	Wallaceburg Fbr. Co	59 57	
	Bank of Montreal, 1920	127 40	
	" " 1921	290 47	
			$4,944 70

1922 MISCELLANEOUS

January	Fred Shaw	$9 00	
	Geo. Colwell, Treasurer	75 00	
	A. G. Loughrey, Treasurer	75 00	
	Bell Telephone Co	2 26	
February	Wallaceburg Gas Co	6 95	
	Dominion Express Co	39	
	Bell Telephone Co	2 26	
	Municipal Gas Consumers Association	125 00	
	Wm. Clifford	50 00	
March.	Honourable Provincial Treasurer of Ontario	175 00	
	C. B. Jackson	129 25	
	Bell Telephone Co	2 26	
	Wallaceburg Gas Co	5 60	
	Nelson Seed	20 00	
	Lorne Welsh	31	
April	Bell Telephone Co	2 26	
	Thos. R. Fry	59 50	
May	Bell Telephone Co	2 26	
	Wallaceburg Gas Co	1 10	
	L. G. McNeice	27 50	
	D. L. Welsh	31	
	Bank of Montreal	54 60	
June	Bell Telephone Co	2 26	
	Wallaceburg Gas Co	2 10	
	Nelson Harris	17 50	
July	Dominion Express Co	47	
	Wallaceburg Gas Co	1 20	
	W. Fisher	3 66	
	Bell Telephone Co	2 26	

MISCELLANEOUS—Continued

August	Sid. Brettell	$15 00	
	C. B. Jackson	4 00	
	Wallaceburg Gas Co	20	
September	Dominion Express Co	55	
	Wallaceburg Gas Co	20	
	Bell Telephone Co	4 52	
	Hotel Dupont	3 75	
	Wallaceburg Horticultural Society	400 00	
October	Bell Telephone Co	2 26	
	Wallaceburg Gas Co	20	
	Great War Veterans' Association	50 00	
	Dominion Express Co	3 52	
	Clayton Baughmann, Treasurer	400 00	
November	Wallaceburg Gas Co	2 45	
	Bell Telephone Co	2 26	
December	Frank Hickling, Treasurer, Poultry Association	50 00	
	Geo. Colwell, Tr. Agr. Society	75 00	
	Wallaceburg Gas Co	4 70	
	Bell Telephone Co	2 26	
	Wallaceburg Hydro Electric System	37 21	
	John Morton	13 50	
	W. R. Slater	85 50	
	E. Howard	5 00	
	C. B. Jackson	38 25	
	Wallaceburg Hydro-Electric	44 46	
			$2,100 05
	Total Disbursements, year ended December 31, 1922		$257,746 33
Dec. 31, 1921	Bank of Montreal, overdraft		11,375 83
			$269,122 16

SCHEDULE 3

WALLACEBURG PUBLIC LIBRARY

RECEIPTS AND DISBURSEMENTS, YEAR ENDED DECEMBER 31ST, 1922

RECEIPTS

Dec. 31, 1921	Balance on hand		$18 72
	Town of Wallaceburg	$2,225 00	
	Government Grant	260 00	
	Park Board Grant	25 00	
	Librarian's Receipts	201 66	
	Election Rent	10 00	2,721 66
			$2,740 38

DISBURSEMENTS

	Books	$279 49	
	Papers and Magazines	126 85	
	Salaries	935 00	
	Heat	242 20	
	Light and Water	235 20	
	Insurance	116 74	
	Horticultural Society Grant	75 00	
	Jas. C. Crothers, Florist	320 00	
	Delegates' Expenses	47 15	
	Telephone	27 12	
	Printing and Stationery	61 20	
	Repairs and Upkeep	175 75	
	Sundries	55 21	
			$2,696 91
Dec. 31, 1922	Bank of Montreal, Balance	$114 85	
	Less O.S. Cheques	71 38	43 47
			$2,740 38

SCHEDULE 4

Public School Board

Receipts and Disbursements, Year Ended December 31st, 1922

Receipts

Dec. 31, 1921	Balance on hand		$1,991 23
	Government Grant, Agriculture	$31 19	
	" " Superannuation	414 71	
	Chatham Township	1,887 91	
	Town of Wallaceburg	21,700 00	
	Sale of Shed	5 00	
	Rent from High School	650 00	24,688 81
			$26,680 04

Disbursements

Teachers' Salaries	$16,621 10	
Other Salaries	1,850 96	
Fuel and Supplies	1,666 25	
Repairs	209 41	
Printing and Stationery	24 03	
Insurance	304 90	
Rent	900 00	
Water	258 82	
Sundries	378 61	
		$22,214 08
Transferred to D. A. Gordon P.S. account		2,619 12
		$24,833 20
Dec. 31 1922 Balance Bank of Toronto		1,846 84
		$26,680 04

D. A. Gordon Public School as at December 31st, 1922

Receipts

Town of Wallaceburg, Ontario	$26,500 00
Transfer from P.S. account	2,619 12
	$29,119 12

Disbursements

Schultz Bros	$26,500 00	
Nicholson & McBeth, Architects	1,975 00	
Miss S. P. Courtis, lot	500 00	
Insurance	105 00	
Sundries	39 12	$29,119 12
		$29,119 12

SCHEDULE 5

High School Board

Receipts and Disbursements, Year Ended December 31st, 1921

Receipts

Dec. 31, 1921	Balance on hand		$1,356 25
	Examination Fees	$339 60	
	Government Grant	1,229 81	
	Government Grant, Superannuation	287 00	
	Grant Co. of Kent	2,187 93	
	Grant Co. of Lambton	1,054 64	
	Town of Wallaceburg	8,900 00	
	Insurance	181 04	
	Sundries	6 73	14,186 75
			$15,543 00

DISBURSEMENTS

	Teachers' Salaries	$11,480 00	
	Other Salaries	516 00	
	Fuel and Supplies	814 69	
	Repairs	229 73	
	Examinations	458 46	
	Equipment, Maps, Furniture, etc	66 57	
	Insurance	220 25	
	Water	14 48	
	Rent	650 00	
	Sundries	139 81	
			$14,589 99
Dec. 31, 1922	Bank of Toronto, Balance	$1,041 01	
	Less O. S. Cheques	88 00	953 01
			$15,543 00

SCHEDULE 6

THE WALLACEBURG HYDRO-ELECTRIC SYSTEM

RECEIPTS AND DISBURSEMENTS, YEAR ENDED DECEMBER 31ST, 1922

RECEIPTS

Dec. 31, 1921	Balance on hand, Bank of Montreal		$1,003 63
	Domestic Lighting	$12,023 95	
	Commercial Lighting	6,922 88	
	Commercial Power	32,543 13	
	Rural Power	1,855 24	
	Street Light	2,603 04	
	Deposits	6 00	
	Interest on Savings account	80 87	
	Suspense	62 64	
	Undistributed Expense	25 00	
	Merchandise	12,445 62	
	Cash Sales	1,602 29	
	Compensation	24 00	70,194 66
			$71,198 29

DISBURSEMENTS

	Substation Equipment	$98 11	
	Distribution System	1,095 60	
	Line Transformer	652 65	
	Meters	501 05	
	Street Light System	366 00	
	Miscellaneous Equipment and Construction Expense	42 80	
	Power Purchased	21,357 61	
	Transmission	48 90	
	Transformation	128 25	
	Distribution System, Operation	272 40	
	" " Maintenance	17 35	
	Line Transformers	1,382 57	
	Meters, Operation and Maintenance	181 69	
	Street Light " "	1,065 15	
	Administration, Collection Expense	397 45	
	" General Office Salaries and Expenses	5,452 21	
	Deposits	10 00	
	Rural Power	5,447 60	
	Lamps and Appliances	15,099 41	
	Taxes, Insurance Claims, Injuries, etc	902 50	
	Town Treas. for Debenture Payments	5,269 85	
			$59,789 15
Dec. 31, 1922	Balance on hand		11,409 14
			$71,198 29

SCHEDULE 7

Waterworks Department

Receipts and Disbursements, December 31st, 1922

Receipts

1922			
Jan. 1	Balance in Bank		$29 80
	Flat Rates	$5,518 09	
	Meter Rates	5,089 61	
	Factory	1,528 58	
	Merchandise	937 82	
	Hydrant Rentals	4,650 00	17,724 10
			$17,753 90

Disbursements

1922		
Dec. 31	Paid Town Treasurer	$17,713 00
	Balance in Bank	40 90
		$17,753 90

Waterworks Arrears	$1,605 50
Waterworks, quarter ending December 31, 1922, estimated	2,858 33
	$4,463 83

SCHEDULE 8

Waterworks Department

Statement of Cost of Operating and Revenue

1918			
Debenture and Interest, annual	$9,388 75		
Cost of operating	7,305 04		
	$16,693 79		
Revenue for year, which includes $4,600.00 for hydrants	13,295 40		
		$3,398 39	
1919			
Debenture and Interest, annual	$9,388 75		
Cost of operating	8,052 34		
	$17,441 09		
Revenue for year which includes hydrant rental, $4,600.00	14,747 43		
		2,693 66	
1920			
Debenture and Interest, annual	$9,388 75		
Cost of operating	10,361 05		
	$19,749 80		
Revenue for year, which includes $5,200.00 hydrant rental	17,031 14		
		2,718 76	
1921			
Debenture and Interest, annual	$9,388 75		
Cost of operating	12,193 48		
	$21,582 23		
Revenue for year, which includes $4,650.00 hydrant rental	17,593 32		
		3,988 91	
1922			
Debenture and Interest, annual	$9,388 75		
Cost of operating	6,898 60		
	$16,287 35		
Revenue for year, which includes $4,650.00 hydrant rental	17,713 00		$575 35
		$12,798 62	$575 35
		575 35	
Operating expense exceeded Revenue by		$12,223 27	

SCHEDULE 9

Waterworks Department

Capital Expenditures for Which Funds Were Not Provided on Tax Rolls or by Sale of Debentures

1918	$6,434 57	
1919	8,648 01	
1920	5,911 27	
1921	6,846 90	
1922	4,032 00	
		$31,872 75
During the years 1918, 1919, 1920, 1921 and 1922 there has been paid out on account of waterworks for Capital account	$31,872 75	
Debenture and Interest and operating in excess of revenue	12,223 27	
Total		$44,096 02

SCHEDULE 10

Local Improvement, Material, etc., Used for Other Purposes than Local Improvements

1919		
Repairs to old pavements	$183 25	
1920		
Library Board	465 97	
Parks Board	259 01	
Pavement repairs	354 20	
1921		
New walk at Library	92 80	
Repairs to walks	319 52	
Tar kettle	223 48	
Elgin St	16 88	
Park Board	133 00	
Doyles' Dock	684 73	
Queen St. Sewer	181 62	
Survey Water St	7 25	
Repairs Duncan St. Sewer	529 25	
Camp St. Sewer	26 60	
Elizabeth St	71 83	
Nelson St. Dock	579 00	
Emily St. Sewer	86 40	
Albert and King Sts	322 40	
Hiram St	155 50	
Lorne St., 14" tile	227 00	
Replacing block Wallace St	1,279 35	
Motor Chamber at Glass Co	240 00	
Gravel Storage	150 00	
Catch basins on old paving	84 00	
Tile Martin's Sewer	45 00	
Gravel on Streets	107 26	
		$6,825 30

SCHEDULE 11

Accounts Receivable for Material Furnished and Work by Town for Private Parties During the Years 1919, 1920 and 1921, Unpaid on December 31st, 1922

Sam Southgate	$12 50
Robt. Southgate	12 50
Bowling Club	13 00
Jos. Hess	1 50
John Scott	10 44
Geo. Dave	7 83
Mrs. A. E. McGuire	13 23
Tom Sherwood	15 00

ACCOUNTS RECEIVABLE—Continued

Hugh MacDonnell	17 49	
John Fox	285 00	
Great Lakes Oil	45 00	
Jack Ellison	186 82	
David Hill	40 75	
Geo. Taylor	29 50	
W. S. Rose	60 90	
C. E. Morse	60 90	
Chas. Woolwer	42 00	
Garn Cramer	48 60	
Mrs. McGregor	49 70	
MacDougall & Seed	25 50	
Jerome Thompson	37 85	
Jim P. Boulton	42 25	
Hugh McNeil	36 95	
Ches Judson	60 95	
Nelson Seed	18 80	
Fred Clark	39 65	
Peter Labadie	10 50	
Wm. Armstrong	5 50	
Wm. Taylor	5 00	
Bruce McMillan	7 00	
Barber Shaw	5 00	
Chatham Township	83 24	
Sombra Township	7 27	
Wm. Reaume	11 25	
Fred Stricker	12 00	
C. W. & L. E. Ry	187 01	
Bell Telephone Co	14 40	
Flax Mill	92 00	
		$1,654 78

SCHEDULE 12

OUTSTANDING ACCOUNTS, DECEMBER 31ST, 1922

Jno. Foster, Police Dept	$3 00
A. Campbell, Dec. Salary	92 50
Hy. Bowers, " "	50 00
Dr. H. A. Taylor " "	50 00
Wm. Pierce " "	52 00
Harry Bowers, Gasoline	2 20
S. A. Brittle, labour	21 00
Chas. Fox, "	21 00
Dean Frye, "	7 50
Mrs. Martin, laundry	1 70
Jno. Hardick, Police	15 00
M. J. Ford, Board of Health	4 00
C. W. & L. E. Ry., waterworks	4 20
Dave Raymond, R. and Bridges	3 00
C. N. Telegraph Co	3 10
Dominion Express Co	3 56
Hydro-Electric Commission	361 70
Wallaceburg Waterworks	5 94
" Gas Co., Limited	66 30
American La France Co., Fire Dept	95 09
Branders Drug Store, Fire Dept	1 50
Bell Telephone Co., Long Distance	4 30
Chick Contracting Co., Gravel, Local Improvements	305 70
" " " Cemetery	370 65
J B. Cousins, commission on poll tax	170 00
" " dog tax	60 00
Colwell's Book Store	50
Colwell Bros., printing and stationery	309 30
Cousins & Burlingham, ambulance	15 00
Cousins Bros., charity	5 75
Gutta Percha Rubber Co.	12 73
W. E. Grainger, Police Department	12 21

OUTSTANDING ACCOUNTS—Continued

Hargreave, Limited, Fire Department	$8 71	
Hawkin Milling Co., R. & B.	1 35	
J. W. Harrison, miscellaneous	88 76	
A. I. Jacques, Fire Department	85	
H. Mueller Manufacturing Co., waterworks	197 63	
Municipal World	10 12	
Neptune Meter Co., waterworks	345 79	
C. F. Nightingale	9 40	
S. Pierce, blacksmith	31 20	
Shaw & Shaw	4 46	
Storie & Bicknell	1 00	
St. Joseph's Hospital	3 00	
Wm. A. Woodward	4 07	
Wallaceburg Lumber Co.	12 02	
" Cooperage Co., waterworks	105 67	
" " " charity	4 00	
" Brass & Iron Co., water	11 39	
J. T. Wing Co., water	80 09	
Zavitz Hardware Co.	10 25	
		$3,060 19

SCHEDULE 13

UNCOLLECTED TAXES, 1918 ROLL

Roll		*Business and Income*	*Land Tax*	
43	Wm. Taylor	$16 00	.....	
80	Harry Christian	2 12	.....	
150	Wm. Benn	19 56	.....	
156	W. S. Bobier	7 20	.....	
179	Dr. Fred Seward	4 69	.....	
261	H. Dickson, Lot 25, Trotter's Survey	.....	$10 00	
422	L. Ferland	26 40	.....	
587	L. Hewer	12 76	.....	Paid Apr. 21, 1923
635	C. Johnson	10 24	.....	
640	David Keyaskh, Lot 16, Mitchells 361	.....	4 50	
702	O. Lacompte	29 60	.....	
795	Wm. Foster	9 00	.....	
799	H. Merchant	10 88	.....	
1067	H. C. Tuttle	56 00	.....	
1181	Walter Stricker	14 11	.....	
1262	O. Simpson	21 60	.....	
1265	A. Simpson	18 16	.....	
1344	R. Taylor	19 16	.....	
1397	S. Williams	7 80	.....	
1398	T. Warren	8 32	.....	
1399	L. Welsh	34 00	.....	
		$327 60	$14 50	
		14 50		
		$342 10		

UNCOLLECTED TAXES, 1919 ROLL

Roll		*Business and Income*	*Land Tax*
38	Webster Sisters	$35 28	.....
85	L. H. Burgess	10 50	.....
141	F. Blissner	49 30	.....
229	U. Cicone	18 31	.....
234	F. Canty	17 94	.....
232	H. Clatterbuck, Jr.	16 59	.....
625	W. J. Simpson	21 00	.....
665	A. Leonard	11 51	.....
660	Ed. Philips	4 20	.....

UNCOLLECTED TAXES 1919, ROLL—Continued

Roll		Business and Income	Land Tax	
766	H. Merchant	$5 25	.....	
767	F. Martin	34 49	.....	
786	F. Ross	37 80	.....	
788	R. C. Steer	4 20	.....	
797	F. Carton	4 20	.....	
802	J. Murphy	6 89	.....	
953	C. Scarlet	4 41	.....	
976	H. A. Hunter	21 00	.....	
1025	Verginia Baby, Lot 63, Babys	.....	$15 85	
1203	John Skehan	10 59	.....	
1283	J. A. Thomas, Lot 43, Littles C	.....	18 75	
1293	H. C. Tuttle	58 80	.....	
		$372 26	$34 60	
		34 60		
		$406 86		

UNCOLLECTED TAXES, 1920 ROLL

Roll		Business and Income	Land Tax	
150	Wm. Bette	$20 29	.....	
186	C. J. Skinner	8 40	.....	
219	Frank Carey, Lot 1, Mitchells 338	.....	$50 02	Paid Apr. 12, 1923
253	P. Chernoo	7 14	.....	
257	J. Claret	13 36	.....	
258	B. Celutto	5 38	.....	
259	Frank Canty	9 29	.....	
260	Robt. Clancy	26 00	.....	
325	H. Dubois	9 96	.....	
532	J. C. Harper, north half of Lot 128, Babys	.....	9 45	
548	H. Taylor	10 50	.....	
572	H. Howard	7 56	.....	
573	Ed. Holston	21 36	.....	
616	Mrs. Ida Emery, Lot 18, Littles A	.....	11 61	
650	Z. Kuchmey	11 81	.....	
713	Geo. Meyers, Part 12, Concession 2	.....	32 39	
740	Geo. Dawe	5 25	.....	
826	Dr. H. A. Taylor	8 40	.....	" July 3, 1923
839	Fisher Bros	23 10	.....	" Apr. 9, 1923
844	Fred Catton	4 20	.....	
921	W. N. McCoy, Lot 55, McDonalds	.....	13 68	" Apr. 10, 1923
1005	I. J. Neil	33 60	.....	
1011	Chas. Scarlett	4 64	.....	
1023	Wm. Ogren	7 23	.....	
1033	G. W. Parker	30 85	.....	
1073	J. Pacionie	7 66	.....	
1106	John A. Ronson, Lot 2, Marshes H	.....	49 43	" Apr. 4, 1923
1107	Philip Richie, Lot 52, Little	.....	15 08	
1143	Clair Southgate, Lot 23, Trotters	.....	22 30	
1160	Geo. McDonald	19 95	.....	" May 4, 1923
1235	Duncan Stewart, Lot 107, McGregors	.....	25 10	" May 23, 1923
1255	M Stenovich	6 05	.....	
1294	W. H. Thompson	5 00	.....	
1303	Dr. J. R. Thorne, east half of Lot 54, Babys	.....	36 73	
1350	Jno. Tovansky	18 36	.....	
1372	Mrs. Caroline Williams, north part of Lot 117, Babys	.....	18 90	
1444	S. Wilcoxen	5 79	.....	
1445	Wm. Wallace	24 91	.....	" May 21, 1923
1446	Jno. Weidner	21 00	.....	
1463	C. A. Young	21 00	.....	
		$398 04	$284 69	
		284 69		
		$682 73		

Uncollected Taxes, 1921 Roll

Roll		Business and Income	Land Tax	
7	Bruce Hamilton, part Lot 200, part Lot 194, Babys	.....	$39 90	
17	Mrs. W. Armstrong, Lot 10, McKays	.....	51 26	Since paid
24	Bloss Armstrong	$6 85	.....	
25	Miss T. Merissa Archer	21 00	.....	
45½	Dr. G. Scullard	8 40	.....	
52	John Doolittle	16 80	.....	
68	W. Bermitt, Lot 79, McDonalds	.....	11 61	" "
87	Jas. P. Boulton, Lot 4, McDonalds	.....	22 17	Part "
102	Chas. Benn, Lots 47, 50, 51, Eberts	.....	45 15	Since "
148	A. Blake	13 50	.....	
149	R. Ball	7 35	.....	
152	Peter Bruce	9 96	.....	
166	Ed. Courteaux, Lot 195, Babys	.....	12 50	
188	Chas. Scarlett	16 80	.....	
211	Frank Carey, Lot 1, Mitchells 338	.....	59 23	" "
189	Roy Ellis	4 20	.....	
250	Can. Flax Mills, Ltd., part Lot 12, C1	.....	129 40	
252	R. Clancy	7 18	.....	
300	Geo. Dolsen, Lot 50, Littles C	.....	7 35	
343	Howard Ellison	18 56	.....	
393	Geo. Fish, Lots 57, 58, Eberts	.....	16 79	" "
460	Dr. A. J. Coates	7 35	.....	
461	Mrs. J. E. Gordon, part Lot 11, Con. 1	.....	9 45	
462	J. F. Gordon, part Lot 11, Con. 1	.....	4 20	" "
472	Frank Hicklin, Lot 67, Langstaffs	.....	11 55	" "
520	J. W. Fry, Lot 7, McKays	.....	23 58	Part "
523	David Dagneau	14 70	.....	
547	W. Hayes	5 55	.....	
551	J. M. Bruce	18 38	.....	
612	David Keyoskh Estate, east part, Mitchells 361	.....	3 90	
631	Z. Kuchiney	6 56	.....	
632	J. M. Keansick	17 81	.....	
636	Emery Reid	7 35	.....	
678	J. F. Young	12 60	.....	
687	Pat Lambert	8 24	.....	Since paid
716	Mrs. Caroline Martin, part Lot 32, Babys	.....	81 01	
736	Jos. Mitchell, Lot 44, Littles C	.....	71 16	Part "
802	Dr. J. F. Schwab	14 70	.....	
804	A. L. Cameron	6 30	.....	
816	McDonald & Son, Lots 2 and 3, Eberts D	.....	55 65	
817	Maude McDonnell, Lot 5, Chubbs	.....	13 82	
852	Robt. McNeil, north part Lot 98, Babys	.....	47 16	Since "
854	Miss Emma McKibbon, Lot 203, Babys	.....	40 15	
857	Mrs. Fannie McGregor, Lot 82, Babys	.....	100 80	" "
863	Dr. Fred Seward	10 50	.....	
883	Mrs. Isabella McDonald, Lots 38, 39, McDonalds	.....	43 94	Part "
918	Robt. McGiffey, Lots 69, 70, Eberts	.....	11 64	Since "
959	Northern Pipe Line, (Houses)	78 75	.....	
972	Mrs. M. O'Mara Estate, Lot 5, McGregors	.....	25 20	
973	C. O. Hearn	44 19	.....	
983	G. W. Parker, Lot 160, Babys	.....	56 48	
1009	Mrs. M. Pitts, Lot 78, McKays	.....	48 06	" "
1011	Wm. Pool, Lot 25, Littles A	.....	16 76	" "
1062	John A. Ronson, Lot 2, Marches K	.....	49 83	" "
1065	Philip Richie, Lot 52, Littles C	.....	27 30	
1084	David Audry	17 85	.....	
1092	R. M. Southgate, north half of Lot 140, 141, Babys, should be $30 00 5% 1 50	.....	10 50	
1094	Mrs. Ida Southgate, Lot 161, Babys	.....	39 04	" "
1097	Clair Southgate, Lot 25, Trotters	.....	10 50	Part "
1110	Myles McCarren	.....	33 17	
1122	John Backus	.....	11 55	

UNCOLLECTED TAXES 1921 ROLL—Continued

Roll		Business and Income	Land Tax	
1172	Thos. Simpson, Lots 67, 68, Eberts	.....	11 21	Since paid
1194	Duncan Stewart, Lot 107, McGregors	.....	45 10	" "
1207	R. W. Sharron	6 68	.....	
1210	E. Simpson	22 85	.....	
1213	Wm. Smith	15 75	.....	
1214	Walter Stricker	12 98	.....	
1252	W. H. Thompson	14 70	.....	
1288	Wm. Taylor, Lot 39, McKays	.....	54 60	
1260	Dr. J. R. Thorne, east half, Lot 54, Babys	.....	73 47	
1310	P. Trembley	12 02	.....	
1311	Howard Thomas	25 00	.....	
1314	Wm. Varley	14 70	.....	
1367	David Watson, Lot 17, Mitchells 361	.....	11 90	" "
1373	Sam Watson, part of Lot 1 and part of Lot 2, McCallums	.....	100 00	
		$570 83	$1,493 32	
			570 83	
			$2,064 15	

UNCOLLECTED TAXES, 1922 ROLL

7	Roy Abram, Lot 80, McDonald	.....	$50 99	Since paid
10	Davis Andary, east part, E. Johnstons	.....	36 75	" "
15	Mrs. W. Armstrong, Lot 10, McKay	.....	69 11	Part "
21	Gordon Allenby	$14 49	.....	
24	Walter Barnes, Lot 69 and east half of Lot 63, Langstaff	.....	36 13	" "
25	Thos. Bartley, part Lot 62, Babys	.....	36 75	Since "
26	Jas. A. Hodgson	5 67	.....	
42	Mrs. Nellie Bailey, south half, Lot 112, Babys	.....	126 55	Part "
61	John Doolittle	18 38	.....	
64	W. Bennett, Lot 79, McDonalds	.....	57 55	" "
66	Garnet L. Badder, Lot 84, McDonalds	.....	4 79	Since "
91	R. E. Boulton, northwest part C, Mitchells 228	.....	36 86	" "
92	Jas. P. Boulton, Lot 4, McDonalds	.....	28 73	
94	A. J. Bemninger, Lot 91, McKays	.....	52 70	" "
111	Jas. Burroughs, part Lot 5, McCallums	.....	31 17	
136	Arthur Billiett, Lot 3, part Lot 4, McGregor	.....	194 91	Part "
139	Chas. S. Benn, Lots 47, 50, 51, Eberts	.....	60 38	Since "
150	Marshall Benn, west half Lot 5, Marshes K.	.....	6 57	
155	Julius Bandin, Lot 6, Marshes K	.....	19 26	
157	Mrs. Mary Backus, part Lot 20, McGregors	.....	57 75	" "
163	John S. Benn, Lot 3, Marches K	.....	24 39	" "
168	Geno Bertelazo	27 30	.....	
170	Edward Blair	14 70	.....	" "
172	Peter Bruce	21 06	.....	
186	D. Fred Seward	10 50	.....	
191	Ed. Courteaux, Lot 193, Babys	.....	32 09	
204	G. H. Tompkins	16 44	.....	
205	P. H. Clancy, Lots 5 and 7, Yates	.....	28 17	" "
228	Wm. Cottell, Lot 13, McDonalds	.....	51 77	" "
236	Frank Cosey, Lot 1, Mitchells 338	.....	77 65	
246	Mrs. Theresa Colby, east part C 91, McGregors	.....	185 99	
247	John Colby	5 89	.....	
257	David T. Chesney, east half Lot 91, Gordon.	.....	39 95	
258	Canada Flax Mills, Ltd., part Lot 12, Con. 1	.....	357 90	
265	Mrs. M. Callaghan, part Lots 3 and 4, McCallums	.....	259 26	
272	Joseph Crooks, Lot 30, McGregors	.....	43 05	
280	Fred Carron	10 05	.....	" "
281	N. Cellotts	26 15	.....	
282	Jos. Cellotts	14 91	.....	

UTCOLLECTED TAXES, 1922 ROLL—Continued

Roll		Business and Income	Land Tax		
283	Chas. Croatts	$59 28	.....		
295	M. Doyle, Lot 12, Babys	.....	$253 40	Since paid	
300	Mrs. Anna Downs, Lot 90, McDonalds	.....	6 57	"	"
318	Ivan Wickens, Lot 2, Hinnigans	.....	16 71		
323	Mrs. S. M. Davis, Lot 1, Eberts B	.....	30 84	"	"
331	Geo. Dolson, Lot 50, Littles C	.....	9 19		
337	Dom. Sugar Co., part Lot 11, Con. 1, interest	.....	40 78	"	"
358	Remey F. Emery, part Lot 11, Con. 2	.....	175 88	"	"
359	Fred Errey, south half, Lot 43, south half Lot 44, McKay	.....	41 54	"	"
360	Jas. L. Eberts, Lot 98, McGregors	.....	56 41		
361	Jos. Ellison, Lot 7, Dom. Sugar Co	.....	90 11	"	"
372	Hy. Emery, Lot 9, Marches K	.....	27 01	"	"
380	Bert Ellison	55 60	.....		
387	Mrs. Louise Ford, Lot 135, Babys	.....	36 09	"	"
393	Mrs. Elizabeth Fraser, parts Lot 166 and 167, Babys	.....	469 12	Part	"
403	Peter Forbes, Lots 26, 29, 30, 31, Trotters	.....	18 19		
406	John S. Fraser, part Lots 40, 41, 81, and 102, Babys	.....	501 33		
420	John W. Fry, Lot 7, McKays	.....	61 65	Part	"
423	Robt. Fox, Lots 28, 28, 29, 30, Eberts	.....	38 71	Since	"
426	Wm. Fish, Lots 43, 46 and 59, 60, Eberts	.....	38 03		
429	Geo. Fish, Lots 57 and 58, Eberts	.....	62 93	Part	"
436	L. Flagman, Lot 19, part Lot 20, McGregors, A. Mitchells	.....	45 28	Since	"
439	Joseph Furtah, Jr., Lot 14, Littles A	.....	32 00	"	"
443	Chas. Ford	35 65	.....		
441	Mrs. Selina B. Foster, Lot 2, Marshes N	.....	30 84	"	"
473	Fred Green, Lot 4, Chabbs	.....	34 73	"	"
486	J. F. Gordon, part Lot 11, Con. 1	.....	5 25	"	"
487	Mrs. John E. Gordon, part Lot 11, Con. 1	.....	23 63		
493	W. D. Glassford, Lots 71, 73, 74, Eberts	.....	36 19	"	"
501	John Glassford, Lot 10, Littles A	.....	10 34	"	"
506	R. Guerin	36 65	.....		
507	Jas. Gilhully	62 79	.....		
513	Frank Hickling, Lot 67, Langstaffs	.....	31 50		
519	Parker E. Hodges, Lots 7 and 8, Browns	.....	29 93	"	"
522	Mrs. Jas. Hardy, Lot 198, Babys; Lots 228, 229, McDonalds	.....	52 40	"	"
530	Julia C. Husband, northwest part R. Babys	.....	11 03		
557	Ernest Harrison, part G. Johnstons	.....	68 00		
559	J. F. Harrison, Lots 6 and 7, Johnstons	.....	65 63	"	"
560	T. F. Hinnigan, 4 McKays	.....	165 98	"	"
570	David Hill, Part 11, Con. 1m	.....	106 87	"	"
581	W. H. Heath, 12, 13, 14, Wm. McGregors	.....	166 01	"	"
580	J. M. Bruce	50 40	.....		
590	John Hancher	9 77	.....		
592	A. Harchuks	18 03	.....		
593	Floyd Herrington	23 47	.....		
608	Clarence Johnston, Part Lot 12, Con. 2	.....	30 72	"	"
609	John Johnston, Part Babys	.....	6 57	"	"
614	Thos. L. Johnston, W. part 35, Babys	.....	140 98		
615	Wm. Johns, E. part 87, Babys	.....	43 92	"	"
622	Mrs. J. Jenkerson, 68, 96, McDonalds, etc.	.....	31 43	(11.43)	
625	Mrs. D. B. Judson, 10, 11, 12, McDonalds	.....	103 25	Part paid	
628	Mrs. W. Johnston, part F., Johnston's	.....	32 32		
632	Mrs. Sarah Johnston, 84 McKays	.....	68 84	"	"
643	W. E. Jinkerson, 53, Littles	.....	19 38		
645	Robt. June, part 38, Littles C	.....	57 75		
657	D. Kiyoskh Est., 16, Mitchells, 361	.....	11 55		
677	E. Kevalchuck	26 08	.....		
684	W. J. Lucier, 226 and part 227, D. B. McDonalds	.....	40 42		
691	Amos Little, N. E. part Y, Babys	.....	43 22	"	"
699	Jos. Lockhar, part 11, Con. 2	.....	62 09		
708	J. O. Lundy, 15, Mitchell 361	.....	12 87		

UNCOLLECTED TAXES, 1922 ROLL—Continued

Roll		Business and Income	Land Tax	
711	Wm. Reaume, part 13, McKays	.....	73 04	Since paid
713	J. F. Young	11 92	.....	
722	Mrs. Jessie Laidlaw, 29, McGregors	.....	66 99	" "
725	John Laprise, 6, 7, Marshes L	.....	32 92	
727	Chas. LaMarsh, part 55, Littles B	.....	16 41	Part paid
736	James Miller, 183 and part 184, Babys	.....	30 63	Since paid
750	Mrs. Caroline Martin, part 32, Babys	.....	350 64	
774	Mary E. Mickle, W. part J., Babys	.....	74 50	
761	Fred T. Lewis	173 25	.....	" "
779	Arthur Murphy, 9 and 10, Mitchells 361	.....	37 32	" "
783	Jos. Mitchell, 44, Littles C	.....	95 31	Part paid
793	Ed. Mahoney, 12, Gordons	.....	19 65	Since paid
816	Claud Morse	26 46	.....	
826	Dr. H. A. Taylor	23 63	.....	" "
827	J. A. Francis Middle, part 30, Babys	.....	27 04	
837	Frank Ross	23 76	.....	" "
843	Dr. J. F. Schwab	21 00	.....	
845	J. Cummings	5 33	.....	
853	Hugh McDonald, 6, Eberts, N. of R	.....	26 38	" "
856	McDonald & Son, 2 and 3, Eberts	.....	47 25	
857	Maud McDonnell, 5, Chubbs	.....	16 96	
881	Dr. Fred Seward	13 13	.....	
883	Geo. McDonald, part 34, Babys	.....	209 45	Part paid
884	Myles McCarron	.....	46 64	Since paid
884	A. G. Laird	3 94	.....	
891	Robt. McNeil, W. part 98, Babys	.....	60 02	Part paid
892	Emma McKibbon, 203, Babys	.....	52 22	
897	Fanny McGregor, 82, Babys	.....	130 73	
912	Isabelle McDonald, 38, 39	.....	57 06	
926	W. D. McRae, 180, Babys	.....	75 38	
934	Wm. McNaughton, 14, 15, Mitchells, 88	.....	9 27	Since paid
945	Mrs. A. McMillan, 33, 34, McKay	.....	34 13	" "
968	Robt. McGaffy, 69, 70, Eberts	.....	68 18	" "
970	John McNaughton, E. ½ McDougals	.....	52 50	" "
971	Wm. McNall, 4, Marshes T	.....	31 50	" "
975	John Brownlee	59 07	.....	
981	Eric McDonald	13 18	.....	
985	W. McNaughton, Jr	11 13	.....	
987	Miss Josie McCallum	5 25	.....	" "
1010	James O'Brien, 52, McDonalds	.....	24 02	" "
1016	Philip O'Mara, 5, McGregors	.....	31 50	" "
1041	Mrs. M. Pitts, 78, McKays	.....	53 31	Part paid
1050	Wm. Pool, 25, Littles A	.....	47 44	Since paid
1059	Chas. Pond	16 28	.....	" "
1064	Eliz. Querinell, 1, 2, Marshes A	.....	111 36	
1081	W. J. Colquhoun, W. part 40, Babys	.....	104 92	" "
1083	W. Reaume, W. ½ 128, Babys	.....	121 98	
1086	Myron Ross, S. ½ 107, Babys	.....	26 18	
1095	Mrs. Helen Rouselot, W. 43 and W. ½ 44, McKays	.....	58 71	" "
1106	Mrs. C. Rad, 62, McGregors	.....	31 37	" "
1110	John A. Ronson, 2, Marshes K	.....	65 84	" "
1111	Philip Richie, 52, Littles	.....	36 75	
1113	Audrick Reynecks	33 81	.....	
1114	John R. Ward	27 72	.....	
1115	J. M. Smith, part 31, Babys	.....	282 67	" "
	" " Business Tax	95 06	.....	" "
1133	R. M. Southgate, W. ½ 100, 141, Babys	.....	42 00	" "
1134	Mrs. Ida Southgate, 142, 143, Babys	.....	68 82	Part paid
1136	S. E. Southgate, W. part 28, W. part 29, Babys	.....	12 70	Since paid
1137	Ester Southgate, 25, Trotters	.....	12 13	
1148	Bicknell & Storey, W. part 64, Babys	.....	11 03	
1161	F. L. Harris	31 71	.....	" "
1178	W. Simpson, part 194, Babys	.....	52 50	
1179	H. Shanahan, part N., Babys	.....	9 11	" "
1197	Duncan Stewart, 107, McGregors	.....	77 75	" "

UNCOLLECTED TAXES, 1922 ROLL—Continued

Roll		Business and Income	Land Tax	
1209	Mrs. H. Sherwood, part 11, 12, part 13, Eberts	.....	80 50	Since paid
1214	Fred Shepley, 37, 38, Eberts	.....	40 78	Part paid
1219	Thos. Simpson, 67, 68, Eberts	.....	60 31	Since paid
1232	J. R. Simpson, 36, McGregors	.....	25 47	" "
1236	Wm. Smiley	52 82	.....	
1240	Vera Skene	36 75	.....	
1276	Wm. Woodward	11 26	.....	
1287	Dr. J. R. Thorne, E. ½ 54, Babys	.....	96 84	
1296	Raymond Turner, part 11, Con. 2	.....	39 22	" "
1305	Herbert Tye, W. part G., Johnstons	.....	81 12	
1311	Solomon Tetter, 95, 96, McKays	.....	28 88	" "
1313	Wm. Taylor, 39, McKays	.....	73 50	Part paid
1329	Eliz. Turner, 1, part 2, Steinhoffs	.....	56 33	Since paid
1332	J. A. Thomas, 43, Littles C	.....	47 25	
1336	J. W. Vincent, 138, Babys	.....	15 19	" "
1343	Mary Vincent, 54, McGregors	.....	36 18	" "
1371	J. T. Webber, 4 lots	.....	274 60	" "
1382	Jas. Wallace, 12 and 13, McDonalds, 288	.....	136 21	Part paid
1398	Martha J. Wood, 101, McGregors	.....	443 78	" "
	Martha J. Wood, part 17, McCollums, 3, Marshes M	.....	39 21	
1402	Mrs. G. M. Woolwer, 5, Gordons	.....	96 74	
1412	Walter Wellman Estate	.....	32 88	
1414	Sam Watson, part 1, part 2, McCollums	.....	296 55	
1415	Wm. Coulter	77 18	.....	
1435	Mary H. Wallace	36 75	.....	
		$1,373 65	$10,628 33	
			1,373 65	
			$12,001 98	

SCHEDULE 14

DEBENTURE LIABILITY, DECEMBER 31ST, 1922

By-law	Undertaking	Last Maturity	Annual Amount	Principal Unpaid		
242	Local Improvements, 1911	1927	$3,853 70	$16,684 49		
337	" " 1912	1928	2,857 95	14,053 51		
383	" " 1913	1929	499 74	2,789 62		
539	" " 1914	1930	884 08	5,489 78		
658	" " 1921	1936	4,825 69	43,497 80		
679	" " 1921	1936	2,939 05	26,492 21		
692	" " 1922	1938	7,401 36	71,883 91		
					$180,891 32	
358	Waterworks and Sewers	1954	12,464 07	185,776 11		
					185,776 11	
361	Hydro	1944	2,476 99	31,168 43		
419	"	1945	653 85	8,044 47		
624	"	1945	* 2,346 80	25,410 14		
					64,623 04	
205	Floating Debt	1926	982 26	3,523 90		
93	" "	1934	1,473 40	13,435 34		
122	" "	1936	1,535 13	15,689 67		
681	" "	1932	4,643 37	35,000 00		
					67,648 91	
176	Continuation School	1941	1,301 03	15,723 45		
					15,723 45	
293	Public School	1928	617 76	3,037 78		
566	" "	1931	514 81	3,501 60		
686	" "	1952	5,160 40	75,000 00		
					81,539 38	
			$57,431 44			$596,202 21

* The annual payment for the years 1923 to 1927 inclusive is $1,524.63 owing to the debentures maturing in those years being cancelled and not sold. See minutes of Council, February 20th, 1923.

Assets, December 31st, 1922

Available Assets:

Taxes, 1922, roll estimated	$11,000 00	
" previous " "	1,500 00	
Poll Tax collected, 1923	85 00	
Debentures sold, but not paid until 1923:		
By-law 681A, Floating Debt	35,000 00	
" 686, Public School	75,000 00	
Water Rates and Accounts	1,605 50	
" Current, quarter net	2,858 33	
Accounts Receivable for work, cement, etc., ratepayers	1,654 78	
Local Improvement, material on hand, estimated	3,000 00	
Local Improvement road roller, since sold	1,800 00	
" " mixer, screens, etc	1,500 00	
Waterworks, material on hand, estimated	1,000 00	
Local Improvement debentures sold in 1923	71,883 91	
Coupon paid twice	60 00	
		$207,947 52
Fixed Assets:		
Town Hall, estimated	$10,000 00	
Fire " "	15,000 00	
Fire and street equipment, estimated	2,500 00	
Library Park, estimated	12,000 00	
Steinhoff Memorial Park, estimated	5,000 00	
Town Docks, estimated	3,500 00	
		48,000 00
Passive Assets:		
Local Improvement debentures	$180,891 32	
Waterworks and sewer "	185,776 11	
Hydro "	64,623 04	
Continuation School, "	15,723 45	
Public School, "	81,539 38	
		528,553 30
		$784,500 82
Liabilities exceed assets by		19,128 48
		$803,629 30

Liabilities, December 31st, 1922

Current Liabilities:

Bank of Montreal—		
Local Improvement Note 1920	$25,000 00	
" " " 1921	57,000 00	
General Account, balance of note	18,000 00	
Overdraft, general account	44,827 48	
Public School Board—		
Balance of debenture money	48,500 00	
County rate, 1922	10,884 90	
Debenture coupons due and unpaid	154 52	
Accounts and orders outstanding	3,060 19	
		$207,427 09
Deferred Liabilities:		
Local Improvement debentures	$180,891 32	
Waterworks and sewer "	185,776 11	
Hydro debentures	64,623 04	
Continuation school debentures	15,723 45	
Public School "	81,539 38	
Floating Debt "	67,648 91	
		596,202 21
		$803,629 30

Federal Building,
Toronto, Ontario,
June 19th, 1923.

To the Reeve and Council,
Township of Mara,
County of Ontario.

Gentlemen,—

Acting under instructions from the Provincial Municipal Auditor, Mr. J. W. Sharpe, K.C., an inspection, examination, and audit of the books, vouchers and moneys of the municipal corporation of the township of Mara was made.

The audit was granted upon a petition signed by numerous ratepayers. The period covered was for the years 1919, 1920, 1921 and 1922 as requested in such petition.

Petition.

To His Honour the Lieutenant-Governor
of the Province of Ontario.

The petition of the undersigned resident ratepayers of the township of Mara in the county of Ontario.

That John Fox, formerly, for a period of nearly fifty years, treasurer of the township of Mara, departed this life on or about the fifth day of September, A.D. 1922, after a lingering illness. That the books and finances of the said treasurer were duly examined and audited by auditors of the said township from time to time, last of such audits being the fifth of July, A.D. 1922, the same were passed as correct and satisfactory and certified by said auditors.

That a dispute has arisen between the township council and the representative of the estate of the late treasurer regarding the correctness of the financial affairs of the township from the year 1919 to the year 1922 as shown by the books of the late treasurer and as certified by the township auditors.

That the township council have refused to comply with the request made by the estate of the said John Fox for a Provincial audit to settle the matters of dispute aforesaid.

Your petitioners therefore pray that the Provincial Municipal Auditor be required to make an investigation, examination and audit of the books, accounts, vouchers and moneys of the municipality of the said township of Mara for the years 1919 to 1922 inclusive and for such further period as in the judgment of the said auditor may be necessary to determine the matters in dispute.

Scope of Audit.

In a preliminary enquiry it was found that the matter in dispute between the township and the estate of the late treasurer was an item included in the Abstract of Payments for the year 1921 stated "Balance due treasurer from 1920" $1,023.72, and an item shown in the Abstract of Payments for the year 1922 described as "Balance due treasurer from 1921" $1,023.72.

Resolution was received from the council as follows:—

> "That whereas this council has been advised that Thomas Fox has circulated a petition and secured a sufficient number of signers asking for a Provincial audit of the accounts of this municipality; and whereas the above-mentioned petition was signed to clear up a difference existing between the township auditors and the accounts of the late treasurer, Mr. John Fox.

"In view of the great expense which would be incurred by an unnecessary audit of all the township books, we feel that the audit should be confined to the particular item in dispute or to the books of the township treasurer.

"And that a certified copy of this resolution be forwarded to the proper authorities through the township solicitor, Mr. M. M. Roach."

Cash book which contained the above items and the resolution from the council were submitted to the Provincial Municipal Auditor, J. W. Sharpe, K.C., along with verbal explanation.

After giving the matter full consideration, he decided that the audit should be completed for the four years from 1919 to 1922, as it was very evident from the condition of the cash book that other errors may have been made.

This has amply been proven as will be seen upon a perusal of the report.

Balance Sheet.

Balance Sheet drawn up as at 31st December, 1922, discloses that there is a deficiency in the current account of $144.09. This means that the current liabilities exceed the current assets by this amount.

In the treasurer's cash statement as corrected there appears to be a cash credit or overdraft at 31st December, 1922, of $1,246.41. This is accounted for by the habit of the treasurer in including in his cash book, tax collections that do not take place till January of the following year and also the repayment of bank loans and accrued interest which do not take place until the early part of the next year.

Treasurer's cash balance adjustment at 31st December, 1922, is given hereunder, so that the balance as shown in the consolidated cash statement may be reconciled with the balance as shown in the balance sheet.

By Balance overdraft, per statement 31st December, 1922			$1,246 41
Tax items charged to cash, 31st December, 1922, not received until 1923	$10,500 00		
	6,316 11		
	3,055 77		
			19,871 88
Interest on same not received until 1923			139 10
To Bank loans, treated as redeemed, 31st December, 1922, not repaid until 1923	$25,000 00		
Accrued interest on above notes not paid until 1923	621 85		
By Balance corrected at 31st December, 1922			4,364 46
		$25,621 85	$25,621 85

Balance Sheet

This amount of $4,364.46 being made up of:		
Cash on hand or in bank of		$2,699 65
Cash due from J. Fox Estate of		1,664 81
		$4,364 46
Taxes uncollected 1922 roll are made up as follows:		
Total on roll		$44,005 81
Less Cash actually received by Township at 31st December, 1922		23,500 00
		$20,505 81
Less Cash in Standard Bank Tax Account	$6,686 87	
Cash in Royal Bank Tax Account	5,862 13	
		12,549 00
		$7,956 81

These tax items in the Standard and Royal Banks were not transferred into the township account until 1923.

Tax arrears with county treasurer are according to a list received from her. While non-resident taxes with county treasurer are the taxes for the year 1922, which appear on a separate sheet in the collector's roll, and are not included in the total taxes to be collected.

Advances made for the construction of Drain No. 1 have been financed by loans from the bank with the exception of $267.20 which represents township funds. Debentures are to be issued to cover such construction cost when completed.

Among the current liabilities is included levy made in advance to meet debenture due on January 1st, issued under by-law 492 for School Section No. 2.

Bank loans and accrued interest are made up as follows:—

Township notes outstanding at 31st December, 1922.

	Principal	Interest	Repaid
Note No. 36	$4,000 00	$100 60	14 Feb. 1923
" 38	4,000 00	100 60	9 Apr. 1923
" 40	5,000 00	125 75	5 Jan. 1923
" 41	6,000 00	150 90	3 Jan. 1923
" 43	6,000 00	144 00	3 Jan. 1923
	$25,000 00	$621 85	

Capital assets have been included at a valuation to offset the capital liabilities. The ratepayers' equity in capital assets amounts to $8,900, and is represented by the township hall, gravel pit, and road machinery.

Drain Note.

It was noted that on 15th December, 1919, an item appeared in the Drain cash book entitled "By note $258.45." This note was evidently held by the treasurer until 14th November, 1921, when it was discounted at the bank with the accrued interest as $288.30. No entry was made in the cash book at this date for this transaction. Note was repaid on January 4th, 1922, but charged to the township bills payable instead of the proper drain account. Statements contained in this report show this transaction under its proper heading.

Cash Statement.

Consolidated statement of receipts and expenditures for the years 1919 to 1922 inclusive is attached hereto.

Abstract statements for the various cash accounts are also included. In the compilation of these any errors made by the treasurer were corrected.

Municipal Drain "A" cash account shows an overpayment of $1,138.49. This means that township funds have been used to this extent. Construction costs have exceeded the estimates and the debenture issue was not sufficient to take care of such costs. The council should take the necessary steps to provide for this.

Ruttle Drain shows a balance on hand of $57.72. This account is not necessary. The balance could be taken up when the annual levy is made. The debenture levy each year, which is included in tax receipts and annual payment of the debenture, appearing among the expenditures, is all that is needed.

Municipal Drain No. 1 will be dealt with by the issue of debentures and the greatest care should be taken that provision is made in the issue for all costs.

Village of Brechin funds are mixed up with township funds. These should be separated.

Cash statements as submitted hereafter are according to the treasurer's reports with the exception that corrections were made as to errors.

In every year the treasurer has included the total taxes collected as a receipt, although quite a large amount of the money did not get into his hands until the early part of the following year.

Redemption of bank loans have similarly been included among the payments although the transaction did not actually take place until the early part of the next year.

Cash Books

Approved form of municipal cash book was not in use. This was secured and the treasurer instructed as to the entries to be made therein. Several cash books have been kept, namely, one for the police village of Brechin, one for the drain account, and one in which the school grants from the county treasurer and the disposal of same were entered.

With the exception of certain small cash items all receipts were deposited into the bank, only one account being kept.

Payments were made by warrants bearing the signatures of the clerk and reeve. Some of these were paid by the bank. Others were paid in cash by the treasurer, while a few were held by the treasurer who issued a cheque on the township account, bearing only his signature.

A cheque was drawn at frequent intervals by the treasurer for several hundred dollars at a time, so that he would have sufficient cash to pay warrants as presented to him.

The condition of the bank account at any time is very uncertain. The treasurer does not know until the end of the month what warrants have been paid by the bank, as he only makes entry of these in his cash book when he receives the paid warrants from the bank, or when he actually pays the warrants himself.

On account of the wide area of the township, it is stated that it is not possible to make all payments through the bank, and a continuance of cash payments is essential. It is important, however, that the bank should be reconciled at intervals and the cash balance as called for in the cash book, be either in the bank, or actually on hand.

Cash book for the year 1923 was not written up, and it is understood that the transactions will all be written into the approved form of the municipal cash book.

Debentures.

Statement of debenture indebtedness is attached hereto. Debentures paid during 1919 to 1922 were seen and verified.

The Hydro-Electric Commission of the police village of Brechin issued debentures amounting to $1,500 under by-law 546 on February 17th, 1919, for thirty years at six per cent. These debentures are guaranteed by the township of Mara in default of payment by the Commission.

JOHN FOX ESTATE

In Account with Township of Mara.

Attached statements disclose that there is due to the township from the estate of the late treasurer an amount of $1,664.81.

Cheque for this is in the hands of Mr. Brown, manager of the Standard Bank, at Brechin, who will place this to the credit of the township bank account when he receives a letter confirming the correctness of this amount.

Up to the time of the late treasurer's illness in the fall of the year 1921 there did not appear to be any difficulty with the recording of the transactions.

In the preparation, however, of the cash abstract statement for the year 1921, the acting treasurer, Mr. Tom Fox, included among his payments an amount of $1,023.72 stating that it was a balance due treasurer from 1920. His explanation of this was that in the abstract statement of receipts and expenditures for the year 1920, there appeared an item among the expenditures reading: "Balance due treasurer from 1919 $910.86." To this he added interest making the amount $1,023.72 and carried this among the expenditures for the year 1921. His argument was that he could not see where his father had received payment for the amount of $910.86.

In the preparation of the cash abstract statement for the year 1922 this amount of $1,023.72 was again included among the payments for the same reason as stated previously. It was explained to him that as this amount, which was a credit balance in the township cash account at December 31st, 1919, had been brought forward by the late treasurer and included among the payments in the abstract statement for the year 1920, credit had in this way been taken for the amount. He would, therefore, need to account to the township for these two similar amounts of $1,023.72.

In checking over the collector's roll for the year 1921, and ascertaining the amounts collected and paid over to the treasurer, it was discovered that the acting treasurer had charged himself in the township cash account with the total amount of taxes collected. He had also charged himself in the village of Brechin cash account with tax receipts of $1,360.23; Ruttle Drain cash account with tax receipts of $153.05; School cash account with tax receipts of $100; making a total overcharge in the cash accounts of $1,613.28.

When the acting treasurer turned over the township accounts to the newly appointed treasurer on the 4th of July, 1922, and made a settlement with him, the position of affairs was that he had taken credit wrongfully for $2,047.44, and had debited himself in error with $1,613.28, this making a balance due by him of $434.16.

This completes the matters that were the cause of the enquiry and it is for the township treasurer to debit his township cash account with the amount of $434.16 as balance due from estate of John Fox per auditor's report.

Statement of affairs upon which present treasurer assumed the position as at 4th July, 1922, was drawn up in the township cash book. This is given hereunder in detail.

Receipts

July 4, Receipts	$22,370 88
Balance on hand for Drain "A"	92 87
" " " "B" (Flood branch)	261 30
" " Ruttle Drain	60 07
	$22,785 12

EXPENDITURES

July 4, By Balance due Treasurer from 1921	$1,023 72
Roads and Bridges	4,649 96
Sheep killed by dogs	153 00
Charity	193 15
Miscellaneous	735 33
Printing and Stationery	139 91
Law Costs	32 00
Bills Payable	4 10
Schools	6,619 44
Salaries	921 50
Balance due Mara township from police village of Brechin	484 42
Balance due retiring treasurer from Drain No. 1	5 00
Balance in Bank	7,536 37
Cash due incoming treasurer	287 22
	$22,785 12

It will be noted that cash was paid over to the incoming treasurer to the amount of $287.22, and that the township bank account was also transferred according to the foregoing statement, there being a balance of $7,536.37. This, however, was the balance as shown by the pass book, and no attention had been paid in respect to cheques issued by the acting treasurer and taken credit for by him, but which had not been presented to the bank for payment up to the time that the pass book was balanced on July 4th, 1922.

From a perusal of the settlement statement it will be noted that there were four outstanding cheques amounting to $1,364.50. From this is deducted a payment made by the acting treasurer of the amount of $133.85 and not taken credit for by him, but was taken credit for by the new treasurer. This net amount of $1,230.65 is to be added to the balance due by the estate in respect to incorrect entries of $434.16, making a total balance due of $1,664.81.

As the new treasurer accepted the balance as shown in the bank he is really short in his accounts for the $1,230.65, so that no entry will be needed in the township cash book of such amount. All that is necessary is that bank cheque be placed to the credit of the township bank account, and the treasurer will debit his cash account with the $434.16.

TOWNSHIP OF MARA

John Fox Estate,
In account with the Township of Mara.

To item taken credit for, as at 1st January, 1921, entitled "Balance due Treasurer from 1920" which is incorrectly entered in cash book	$1,023 72	
To item taken credit for, as at 1st January, 1922 entitled "Balance due Treasurer from 1921" which is incorrectly entered in cash book	1,023 72	
By tax items appearing both as a receipt in the township cash account for the year 1921 and also in the cash accounts of the Village of Brechin		$1,360 23
Ruttle Drain		153 05
School Grant, S.S. 11		100 00
By balance due by Estate		434 16
	$2,047 44	$2,047 44
To Balance brought down	$434 16	
To net amount due *re* outstanding cheques, 4th July, 1922, per statement	$1,230 65	

In the settlement by the Estate on July 4th, 1922, the balance in the Standard Bank of $7,536.37 was handed over to the new treasurer along with cash to the amount of $287.22. However, certain cheques issued by Thos. J. Fox, acting treasurer, and taken credit for by him, were outstanding at this date, and paid later on. Consequently the estate has to reimburse the present treasurer for such items.

July 4, 1922, cash cheque	$1,000 00		
July 6, 1922, D. Clark	120 50		
July 9, 1922, Wm. Jackson	44 00		
July 27, 1922, Patrick Clarke	200 00		
Making a total of	$1,364 50		
Deduct:			
Payment, Jan. 9th, 1922, *re* School Section No. 2, Debenture not taken credit for	133 85		
	$1,230 65		
By balance due from Estate of late Treasurer			$1,664 81
		$1,664 81	$1,664 81

Collector's Rolls, Years 1919 to 1922.

Collector's Rolls for the years 1919, 1920, 1921, and 1922 were checked with the assessment rolls for the same years as to assessments and agreed with the following exceptions:

1919 Roll.

Roll No.	Name	Address	Assessment	
61A	Barnes, Rev. J.	Atherley	$1,100 00	On tax roll, not on assessment roll.
252	Cowie, J. A.	Balsoner	2,600 00	" "
1059A	Wright, Wm.	Brechin	2,450 00	" "

1920 Roll.

819A	McKeown, T. J.	Toronto	100 00	On tax roll, not on assessment roll.

1921 Roll.

524	Lee, J.	Uptergrove	1,400 00	On tax roll, not on assessment roll.
928	Stewart, A.	Brechin	Assessed as $7,100, extended in collector's roll as $7,500.00.	

Revision of Assessments was authorized through minutes of council meetings.

Tax rolls were reconciled when returned by the collector, details of which are appended hereto. Uncollected taxes at this date have been reconciled with cash received on account of same up to May 1st of each year, when those taxes still remaining unpaid were returned to the county treasurer. Copies of returns made for the years 1919 to 1922 were received from the county treasurer, and agree with those as shown by the reconciliations, details of which are given in this report.

Lists of cancellations during 1919 to 1922 are attached and these were authorized by minutes of council meetings.

Clerk's certificate was seen in all collector's rolls.

Collector's oaths were not seen. These should be attached to the collector's roll.

At or before the return of his roll every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 107 or 108 and every transmission of statement and demand of taxes required by section entered by him in the roll has been truly stated therein. Every other person who has delivered or mailed a notice pursuant to Sections 104, 106, or 108, shall in like manner at or before the return of the roll, make oath that the date of the delivery or mailing of every such notice by him has been

truly stated in the roll. Every such oath may be according to Form 10 and shall be written on or attached to the roll and may be taken before the treasurer or before any of the persons mentioned in Section 228, Chap. 195, Sec. 116.

Page totals were in pencil and sometimes not made at all. It is important that all markings on the roll be made in ink, and any alterations made in red so that the original figures may be seen. When all extensions have been made summary of all page totals should be made and attached to roll showing the total amount of taxes due on each levy.

Recapitulation of tax rolls for years 1919 to 1922, as found in back of rolls, follows:—

Levy	1919	1920	1921	1922
County Rate	$8,195 64	$11,921 45	$12,061 03	$12,965 60
Township Rate	13,245 78	18,116 83	17,882 13	15,170 86
General School Rate	3,255 90	6,344 16	6,510 00	6,510 00
Public School Rate	7,005 85	7,666 34	6,493 59	5,621 52
Separate School Rate	312 41	1,095 75	1,205 92	1,092 83
Dog Taxes	656 00	658 00	706 00	624 00
Statute Labour	749 00	940 00	1,118 00	1,034 00
Drains and Awards	153 05	153 60	126 80	987 00
Hydro Debenture	113 84	.....	.....	.....
Board of Health	.....	.....	36 00	.....
	$33,687 47	$46,896 13	$46,139 47	$44,005 81

Insurance and Bonds.

Insurance is carried on township hall amounting to $800 under policy No. 5570203 of The London Mutual Fire Insurance Company of Canada for a premium of $13.50 expiring July 18th, 1925. Renewal receipt dated July 18th, 1922, was not seen.

Tax collector was bonded during 1922 for $20,000 jointly and severally by Messrs. Joseph Cox and John Hannon and bond appears in good order, properly signed by the interested parties.

The present treasurer is bonded for $30,000: $20,000 by David H. Evans, and $10,000 by himself. Bond agreement was seen, but is not in good order due to errors and corrections in wording, and a new agreement should be carefully drawn up by your solicitor, setting out the conditions and obligations of each party more fully. The bond is dated July 3rd, 1922.

Police Village of Brechin.

Trustee's order August 27th, 1920, in favour of Ed. Brady for $4.50 not signed by the township treasurer.

Trustee's order March 27th, 1920, in favour of Brechin Hydro was not endorsed.

Trustee's order November 7th, 1922, in favour of Tom Kehoe for $14.70 was not endorsed by him.

Trustee's order June 28th, 1922, in favour of Brechin Hydro for $99 was not endorsed by them.

Treasurers.

The accounts of the late John Fox, who was treasurer for nearly fifty years, did not call for any detailed explanation. During his illness his son acted as treasurer and not being familiar with the township accounts, no doubt, got a little mixed up.

It is to be regretted, however, that the township auditors did not note the various errors made, and have them corrected.

The present treasurer is not conversant with township accounts either, and unless the greatest care is taken by him, there will be need of further investigations at a later date.

It would be a very wise move on the part of the council if they appointed someone familiar with municipal affairs and accounts to assume the duties of clerk and treasurer, paying therefor an adequate remuneration, so that this official could give all his time in the service of the municipality.

A great deal of improvement could be made in the whole of the clerical work, and in the keeping of the records.

Recommendations.

That separate bank account be opened for the police village of Brechin and all receipts pertaining to the village be deposited therein and all payments made from same. In order to meet expenditures before taxes are received, a loan could be made from the township at the beginning of each year or as often as is needed and paid back when taxes are received.

The Government approved form of municipal cash book as secured be used hereafter for recording of all cash transactions.

That the treasurer's accounts only include those cash items received and paid to December 31st of each year and that items received after that date be included in the next year's records.

The foregoing report and the attached statements are respectfully submitted.

HENRY GLOVER,
Chartered Accountant.

TOWNSHIP OF MARA

BALANCE SHEET AS AT 31ST DECEMBER, 1922

ASSETS			LIABILITIES		
Current Assets:		$35,111 61	*Current Liabilities*		$35,255 70
Cash on Hand or in Bank	$2,699 65		Bank Loans—General Account	$25,000 00	
Cash due from John Fox estate	1,664 81		Accrued Interest	621 85	
Cash in Standard Bank Tax a/c	6,686 87		School No. 2, Levy Debenture due January 1	133 85	
Cash in Royal Bank Tax a/c	5,862 13		Bank Loans—Drain No. 1	9,500 00	
Taxes uncollected 1922 Roll	7,956 81			$35,255 70	
Tax Arrears with County Treasurer	424 66				
Non-Resident Taxes with County Treasurer	49 48				
Advances—Drain No. 1 Construction	9,767 20				
	$35,111 61		*Capital Liabilities*		14,588 43
			Hydro-Electric Debentures, B/L 470	$1,535 53	
			Ruttle Drain Debentures B/L 515	788 81	
			Drain "A" Debentures B/L 603	9,622 01	
Capital Assets		23,488 43	School Section No. 2 Deb. B/L 492	1,154 99	
Hydro-Electric Equipment	$1,535 53		School Section No. 4 Deb. B/L 295	188 61	
Ruttle and Municipal Drains	10,410 82		School Section No. 5 Deb. B/L 419	835 83	
Public School Supporters	2,642 08		School Section No. 5 Deb. B/L 428	325 03	
Township Hall	1,000 00		School Section No. 10 Deb. B/L 411	137 62	
Stone Crusher and Engine	7,500 00			$14,588 43	
Road Grader	200 00				
Gravel Pit	200 00				
	$23,488 43		*Surplus Account*		8,755 91
			Ratepayers Equity in Capital Assets	$8,900 00	
			Less Deficiency in Current Account	144 09	
				$8,755 91	
		$58,600 04			$58,600 04

TOWNSHIP OF MARA

STATEMENT OF DEBENTURE INDEBTEDNESS AS AT 31ST DECEMBER, 1922

By-law No.	Description	Original Debt	Date Contracted	No. Years	Rate of Interest	Principal Paid 1922	Interest Paid 1922	Principal Unpaid	Date of Maturity
295	School Section No. 4	$1,598 28	May 29, 1899	26	4%	$88 90	$11 10	$188 61	Jan. 1, 1925
411	" " No. 10	1,500 00	Sept. 7, 1908	15	5%	131 07	13 44	137 62	Sept. 7, 1923
419	" " No. 5	1,800 00	Feb. 22, 1909	20	5%	97 77	46 67	835 83	Mar. 10, 1929
428	" " No. 5	700 00	Sept. 20, 1909	20	5½%	38 02	18 15	325 03	Nov. 1, 1929
492	" " No. 2	1,600 00	May 9, 1914	20	5½%	66 66	67 19	1,154 99	Jan. 1, 1934
470	Hydro-Electric	1,750 00	Feb. 29, 1915	30	5%	35 30	78 54	1,535 53	Aug. 18, 1945
515	Ruttle Drain	1,200 00	Oct. 31, 1918	10	5%	110 44	44 96	788 81	Oct. 31, 1928
603	Municipal Drain A	9,622 01	Oct., 1922	20	6%	.....	.....	9,622 01	Nov. 16, 1942
		19,770 29				$568 16	$280 05	$14,588 43	
546	Hydro-Electric Commission, Police Village of Brechin (Guaranteed by Township of Mara only)	$1,500 00	Feb. 17, 1919	30	6%	.....	.....	.....	

TOWNSHIP OF MARA

Consolidated Statement of Receipts and Expenditures
For the Years 1919 to 1922.

Receipts	1919	1920	1921	1922
Township	$52,268 47	$72,730 59	$70,980 52	$68,867 84
Police Village of Brechin	1,330 34	1,658 96	1,510 23	1,390 86
Municipal Drain "A"	.....	11,300 00	5,700 00	18,560 24
Ruttle Drain	153 05	153 05	153 05	153 05
Municipal Drain No. 1, A and B	258 45	.....	.....	9,908 55
Drains and Awards	.....	.....	.....	112 15
Total Receipts	$54,010 31	$85,842 60	$78,343 80	$98,992 69
Balance on hand, 1st January	2,639 88	.....	2,758 05	2,614 75
Balance due Treasurer, 31st December	611 22	.....	.....	1,246 41
	$57,261 41	$85,842 60	$81,101 85	$102,853 85
Expenditure				
Township	$54,902 65	$69,559 33	$70,476 27	$71,133 22
Police Village of Brechin	1,330 91	1,430 18	1,485 97	2,242 23
Municipal Drain "A"	.....	11,328 42	6,078 71	19,291 60
Ruttle Drain	769 40	155 40	155 40	155 40
Municipal Drain No. 1 "A" and "B"	258 45	.....	290 75	9,885 00
Drains and Awards	.....	.....	.....	146 40
Total Expenditures	$57,261 41	$82,473 33	$78,487 10	$102,853 85
Due Treasurer, 1st January	.....	$611 22	.....	.....
Balance on hand, 31st December	.....	2,758 05	$2,614 75	.....
	$57,261 41	$85,842 60	$81,101 85	$102,853 85

TOWNSHIP OF MARA

ABSTRACT OF RECEIPTS AND EXPENDITURES FOR YEARS 1919 TO 1922

GENERAL TOWNSHIP ACCOUNT

Receipts	1919	1920	1921	1922
Tax Collections	$31,983 97	$44,661 32	$43,876 76	$40,636 01
Bank Loans	19,000 00	26,000 00	24,500 00	25,000 00
Miscellaneous	1,284 50	2,069 27	2,603 76	3,231 83
Total Receipt	$52,268 47	$72,730 59	$70,980 52	$68,867 84
Balance on hand, 1st January	1,723 32	.....	2,260 40	2,764 65
Balance due Treasurer, 31st December	910 86	.....	.....	.....
	$54,902 65	$72,730 59	$73,240 92	$71,632 49
Expenditures				
Roads and Bridges	$13,740 37	$11,538 13	$15,197 08	$12,997 10
Salaries	1,424 00	1,707 80	1,725 60	1,868 90
Schools	10,507 65	15,770 14	14,809 51	13,926 65
County Rate	7,918 14	12,062 84	12,062 84	12,924 48
Board of Health	65 00	429 02	348 55	167 50
Printing and Stationery	258 10	336 46	364 60	387 74
Law Costs	59 75	35 00	57 75	64 00
Charity	10 00	10 00	122 50	214 15
Drains and Awards	187 25	55 64	.....	.....
Sheep killed by dogs	939 50	388 00	142 50	307 00
Bank Loans Redeemed	19,000 00	26,000 00	24,500 00	25,000 00
Interest on Bank Loans	575 30	964 72	716 26	908 40
Miscellaneous	217 59	261 58	429 08	2,367 30
Total Expenditures	$54,902 65	$69,559 33	$70,476 27	$71,133 22
Balance due Treasurer, 1st January	.....	910 86	.....	.....
Balance on hand, 31st December	.....	2,260 40	2,764 65	499 27
	$54,902 65	$72,730 59	$73,240 92	$71,632 49

MUNICIPAL DRAIN "A"

Receipts	1920	1921	1922
Bank Loans	$8,800 00	$5,700 00	$4,000 00
Assessments	.....	.....	5,082 57
Debenture Proceeds, B.L. 603	.....	.....	9,477 67
Provincial Grant	2,500 00	.....	.....
Total Receipts	$11,300 00	$5,700 00	$18,560 24
Balance due Treasurer, 31st December	28 42	407 13	1,138 49
	$11,328 42	$6,107 13	$19,698 73
Expenditures			
Construction including contract, Engineer's fees and miscellaneous expense	$8,698 72	$,5385 58	$2,551 40
Bank Loans redeemed	2,500 00	.....	16,000 00
Interest on Bank Loans	129 70	539 86	740 20
Total Expenditures	$11,328 42	$6,078 71	$19,291 60
Balance due Treasurer, 1st January	.....	28 42	407 13
	$11,328 42	$6,107 13	$19,698 73

TOWNSHIP OF MARA

ABSTRACT OF RECEIPTS AND EXPENDITURES FOR YEARS 1919, 1921 AND 1922

MUNICIPAL DRAIN NO. 1, BRANCHES "A" AND "B"

Receipts	1919	1921	1922
Loans	$258 45	.....	$9,500 00
Refund—Error in Cavana order	.....	.....	408 55
	$258 45	.....	$9,908 55
Balance due Treasurer, 31st December	.....	290 75	267 20
	$258 45	$290 75	$10,175 75
Expenditures			
Construction, including Engineer's fees, contract advances, etc	$258 45	.....	$9,866 80
Loan Redeemed	.....	$258 45	.....
Interest	.....	32 30	18 20
	$258 45	$290 75	$9,885 00
Balance due Treasurer, 1st January	.....	.....	290 75
	$258 45	$290 75	$10,175 75

RUTTLE DRAIN

Receipts	1919	1920	1921	1922
Tax Collections	$153 05	$153 05	$153 05	$153 05
Balance on hand, 1st January	681 12	64 77	62 42	60 07
	$834 17	$217 82	$215 47	$213 12
Expenditures				
Construction	$614 00	.....	.....	.....
Debenture B.L. 515	155 40	$155 40	$155 40	$155 40
Balance on hand, 31st December	64 77	62 42	60 07	57 72
	$834 17	$217 82	$215 47	$213 12

TOWNSHIP OF MARA

Abstract of Receipts and Expenditures for Years 1919 to 1922

Police Village of Brechin

Receipts	1919	1920	1921	1922
Tax Collections	$1,073 84	$1,345 24	$1,360 23	$1,240 86
Orillia Water, Light and Power	150 00	150 00	150 00	150 00
Miscellaneous	106 50	163 72	.....	.....
Total Receipts	$1,330 34	$1,658 96	$1,510 23	$1,390 86
Balance on hand, 1st January	235 44	234 87	463 65	487 91
Balance due Treasurer, 31st December	.....	.....	.....	363 46
	$1,565 78	$1,893 83	$1,973 88	$2,242 23
Expenditures				
General Maintenance	$617 20	$1,316 46	$1,372 25	$2,128 51
Debenture and Interest Payment B.L. 470	113 71	113 72	113 72	113 72
Bank Loan Redeemed	600 00	.....	.....	.....
Total Expenditures	$1,330 91	$1,430 18	$1,485 97	$2,242 23
Balance on hand, 31st December	234 87	463 65	487 91	.....
	$1,565 78	$1,893 83	$1,973 88	$2,242 23

TOWNSHIP OF MARA

Drains and Awards

For Year 1922

Receipts:	
Fees and Assessments	$112 15
Balance due Treasurer, 31st December, 1922	34 25
	$146 40
Expenditures:	
CleaningMcNabb Drain	$90 00
Engineer's Fees—McNabb Drain	56 40
	$146 40

Tax Roll Reconciliation for Year 1919

at 9th February, 1920

To Total Taxes on Roll	$33,687 47	
By Cash—Township		$31,983 97
Ruttle Drain		153 05
Police Village of Brechin		1,073 84
Uncollected Taxes		304 24
Cancellations		172 37
	$33,687 47	$33,687 47
To Uncollected Taxes	$304 24	
Interest Added	4 81	
By Cash		$175 48
Cancellation		5 77
Unpaid Taxes returned to County Treasurer		127 80
	$309 05	$309 05

Tax Roll Reconcilation for Year 1920

at 14th February, 1921

To Total Taxes on Roll	$46,896 13	
By Cash—Township		$44,661 32
Cash—Ruttle Drain		153 05
Cash—Police Village of Brechin		1,345 24
Uncollected Taxes		518 29
Township Grant to S.S. 11		100 00
Cancellations		118 23
	$46,896 13	$46,896 13
To Uncollected Taxes	$518 29	
Interest added	5 62	
By Cash		$210 15
Cancellations		81 68
Unpaid Taxes returned to County Treasurer		232 08
	$523 91	$523 91

Tax Roll Reconciliation for Year 1921

at 13th February, 1922

To	Total Taxes on Roll	$46,139 47	
By	Cash—Township		$43,876 76
	Police Village of Brechin		1,360 23
	Ruttle Drain		153 05
	Grant S.S. 11		100 00
	Cancellations		96 43
	Uncollected Taxes		553 00
		$46,139 47	$46,139 47
To	Uncollected Taxes	$553 00	
	Interest added	6 68	
By	Cash		$210 94
	Cancellations		4 06
	Unpaid Taxes returned to County Treasurer		344 68
		$559 68	$559 68

Tax Roll Reconciliation for Year 1922

at 9th February, 1923

To	Total Taxes on Roll	$44,005 81	
By	Cash—Township		$40,636 01
	Ruttle Drain		153 05
	Police Village of Brechin		1,240 86
	Municipal Drain "A"		1,341 96
	Cancellations		47 00
	Uncollected Taxes		586 93
		$44,005 81	$44,005 81

List of Uncollected Taxes, Year 1919

at 9th February, 1920

Roll No.	Name	Amount
61	Burgess, James	$3 72
155	Carey, Jas	12 46
168	Crawford, Jno	4 36
221	Doble, Norman	25 87
284	Crighton Estate	32 00
315	Fenton, Stephen	29 96
320	French, Walter	7 62
321	Fletcher, Ashton	7 56
379	Gibson, J. E	18 78
383	Hutchings, Geo	47 29
409	Harris, Thos	14 00
532	Lappin, Frank	7 01
663	Mandrell, Fred	5 86
667	Mackie, Walter	6 80
797	McPhail, Hugh	6 93
818	McLeod, John	5 80
875	Payne, Shadrac	3 50
903	Roach, Jno. M	8 00
904	Ryder, Mrs. M	10 00
942	Standard Fuel Co	10 62
949	Suter, Mrs. Sarah	10 20
982	Steele, Mrs. Donald	10 00
989	Simmers, Robt	12 50
991	Smith, Valentino	3 40
		$304 24

List of Cancellations, Year 1919

20	Brady, Jas. D.	$2 00
22	Buckler, Edward	2 00
28	Brown, Robt.	2 00
37	Burns, Lewis	6 35
79	Connolly, Richard	4 60
93	Casey, Mrs. Henry	5 00
203	Dolan, M.	2 00
218	Doyle, Jas.	17 00
245	Donnolly, Arthur	10 50
410	Healy, Martin	46 80
524	Leonard, Daniel	3 00
547	Leopard, George	14 04
577	Murphy, Thomas	11 50
823	McRae, Duncan	2 00
825	McDonald, Mrs. Colin	3 78
838	McInnis, John	24 30
839	McLean, John	1 50
935	Smith, Matt	12 00
1011	Therrian, Jas. A.	2 00
		$172 37

List of Uncollected Taxes, Year 1920

at 14th February, 1921

Roll No.	Name	Amount
16	Allan, Mrs.	$59 20
62	Burgen, Jas.	5 36
65	Baillie, W. F.	56 24
158	Carey, Joseph	16 16
169	Carter, W. P.	16 48
170	Canford, John	5 94
171	Carruthers, W. H.	17 76
173	Culligan, Mrs. M.	17 84
312	Fenton, Stephen	16 16
317	French, Walter	5 46
332	Gillespie, Duncan	9 18
379	Gilson, J. E.	19 18
433	Hayden Estate	26 64
493	Kane, Millard	8 45
523	Lappin, Frank	10 37
528	Lamb, Henry	2 00
545	Leatherdale, Adrian	14 19
551	Latimer, Mrs. E.	7 93
646	Mills, Mrs. Lavilla	8 45
648	Mason, Mrs. S.	7 94
649	Minniford, J. S.	4 62
650	Minnford, V.	10 56
781	McCraig, Alex.	11 86
817	McGinnis, Jno.	34 80
827	Nimmo, Harry	11 92
828	Nukol Fuel Limited	12 50
844	O'Neil, Mary	23 86
845	O'Neil, Peter	9 14
891	Roach, J. M.	11 84
926	Standard Fuel	13 86
928	Stewart, Pearl	3 94
934	Suiter, Mrs. Sarah	7 86
971	Steel, Mrs. Donald	16 80
980	Smith, Valentine	4 62
1081	Wassell, M.	9 18
		$518 29

List of Cancellations, Year 1920

100	Callaghan, Ed.	$30 21
216	Day, Wilfred.	29 08
404	Healy, J. J.	44 94
794	McDonald, Murdock.	2 00
936	Stewart, R. M.	2 00
1036	Warren, J. B.	2 00
1051	Wilson, S.	8 00
		$118 23

List of Uncollected Taxes, Year 1921

at 13th February, 1922

Roll No.	Name	Amount
13	Allan, Mrs. J. B.	$66 00
58	Briggs, H.	6 73
59	Burgess, Jas.	9 64
151	Carey, Jas.	16 81
163	Carruthers, W. H.	16 80
165	Culligan, Mrs. M.	17 20
261	England, N. A.	27 84
213	Fenton, Stephen.	16 76
395	Harris, Thos.	19 60
426	Ingolsby, Thaddeus.	6 41
451	Johnston, William.	6 73
452	Johnston, Alfred.	58 40
484	Kane, Millard.	8 21
485	Kerr, W. S.	9 46
515	Lappin, Frank.	9 81
567	Murray, D. C.	15 56
604	Malone, Jno.	28 90
648	Mason, Mrs. S.	8 10
651	Mackie, Walter.	9 46
654	Middleton, Jas.	13 20
826	McInnis, Jno.	30 20
828	McDonnell, Mrs. F.	4 06
830	McKeowen, I. J.	6 73
839	Nukol Fuel Co.	26 24
866	Porter, Fred R.	16 80
890	Ross, Dolinda E.	14 40
891	Roach, John M.	11 20
930	Suiter, Mrs. M.	14 19
929	Stewart, Pearl.	8 10
960	Stoker, T. D.	3 80
970	Steel, Mrs. M.	14 00
985	Sutherland, Mr. and Mrs. P.	12 19
1017	Travers, Donald.	3 91
1073	Wassell, Mrs.	15 56
		$553 00

List of Cancellations, Year 1921

57	Burnham, A. L.	$6 00
188	Dudenhoffer, Mrs. M.	16 00
367	Graham, A.	2 00
408	Kenney, Jno. A.	4 30
537	Lang, Edward.	3 73
624	Morrow, Robt.	13 30
683	McDonald, Archie.	20 00
717	McIntaggart, Henry.	16 38
962	Smith, Mrs. R.	14 72
		$96 43

List of Uncollected Taxes, Year 1922
at 9th February, 1923

Roll No.	Name	Amount
12	Allan, Mrs. J. B.	$60 80
13	Argue, Geo. W.	15 96
61	Briggs, H.	6 49
64	Burgess, Jas.	5 12
66	Burgess, Colin	45 35
163	Carey, Jas.	9 52
178	Culligan, Mrs. M.	16 56
326	Fenton, Stephen	9 52
385	Gibson, Rev. J. E.	29 28
387	Gallagher, James	9 24
441	Hiltz, W. W.	7 83
462	Johnston, W. J.	14 72
463	James, C. B.	3 96
468	Johnston, Wm.	9 74
502	Kerr, W. S.	8 98
534	Lappin, Frank	9 24
652	Morrow, Robt.	11 55
674	Mason, Mrs. S.	11 00
675	Mumford, J. S.	6 49
677	Mumford, W. V.	12 23
812	McPharlane, Thos.	8 98
843	McIntyre, Angus	6 23
854	McBain, Wm.	7 92
855	McInnis, J.	79 20
860	McKeown, T. J.	6 49
861	McLellan, D.	3 96
870	Nukol Fuel Co.	19 28
888	Ormsby, Thos.	9 28
900	Pike, D.	11 75
928	Ross, Dolinda	13 92
929	Roach, J. M.	16 56
975	Suiter, Mrs. M.	13 47
1011	Steel, Mrs. M.	13 20
1027	Smith, Ralph	9 00
1059	Travers, Donald	18 45
1069	Taylor, H. A.	3 74
1094	Walker, Mrs.	15 96
944	Snoddon, Ben	25 96
		$586 93

List of Cancellations, Year 1922

257	Desmond, Mrs. J.	$8 92
438	Healey, Chas.	7 92
444	Judge, Pat.	2 00
736	McDonald, Murdock	8 10
791	McDonald, J.	2 00
1026	Scott, James	8 69
1118	Wilkinson, E. A.	7 67
1118	Wilkinson, E. A.	1 70
		$47 00

Non-Resident Collector's Roll for the Municipality of Mara, 1919

Con.	Lot	Acres	Taxes
5	N½ 5	100	$14.45
11	S½ 5	100	10 47
12	N½ 11	100	6 98
13	Pt. N½ 21	75	7 60
13	5	200	16 44
			$55 94

I, D. J. Mulvihill, Clerk of the Township of Mara, certify the foregoing to be a true and correct Non-Resident Collector's Roll for said Municipality for the year 1919.

(Sgd.) D. J. Mulvihill, Clerk

NON-RESIDENT COLLECTOR'S ROLL FOR THE MUNICIPALITY OF MARA, 1920

Con.	Lot	Acres	Taxes
5	N½ 5	100	$18 12
11	S½ 5	100	13 62
12	N½ 11	100	9 08
13	Pt. N½ 21	75	9 48
13	5	200	23 24
			$73 54

I certify the above to be a true and correct Non-Resident Collector's Roll for the Township of Mara for the year 1920.

(Sgd.) D. J. MULVIHILL,
Clerk.

NON-RESIDENT COLLECTOR'S ROLL FOR THE MUNICIPALITY OF MARA, 1921

Con.	Lot	Acres	Taxes
5	N½ 5	100	$18 44
11	S½ 5	100	14 07
13	Pt. N½ 21	75	9 32
13	5	200	22 14
			$63 97

NON-RESIDENT COLLECTOR'S ROLL FOR THE MUNICIPALITY OF MARA, 1922

Con.	Lot	Acres	Taxes
5	N½ 5	100	13 95
11	S½ 5	100	9 69
13	Pt. N½ 21	75	19 38
13	5	200	6 46
			$49 48

I certify the above to be true and correct Non-Resident Collector's Rolls for the Township of Mara for the years 1921 and 1922.

(Sgd.) D. J. MULVIHILL,
Clerk.

LIST OF UNPAID TAXES FOR THE TOWNSHIP OF MARA FOR THE YEAR 1919 RETURNED TO COUNTY TREASURER, MAY 5TH, 1920

Con.	Lot	Taxes
4	Pt. bk. 15⅛ acre	$4 36
11	E½, N½ 4 50	12 46
10	Pt. N½ 9 and N.E. Pt. S½ 9, 100 acres	25 87
5	Pt. bk. 17 5 acres	7 56
11	Pt. 29, 20 acres	7 62
13	N½ 10, 100 acres	29 96
10	Pt. 29, ½ acre	7 01
3	(Lots 10 and 14) Pt. bk. 15 ¼	5 86
9	Pt. bk. 31, ⅝ acres	3 50
10	Lot 2, pt. bk. 32, 1 acre	10 00
3	Lot 7, N½ 15, ⅛ acre	10 20
4	(Lot 2 and 3) Pt. bk. 15, ⅛ acre	3 40
		$127 80

(Sgd.) D. J. MULVIHILL,
Clerk.

List of Unpaid Taxes for the Township of Mara for the Year 1920 Returned to County Treasurer, April 28th, 1921

Con.	Lot	Taxes
11	Pt. S½ 31, ½ acre	$59 20
10	(Lot 16) Pt. bk. 32, 1 acre	17 84
11	E½, N½ 4, 50 acres	16 16
13	N½ 10, 100 acres	16 16
9	(Lot 12) Pt. 30, ¾ acre	8 45
10	Pt. 29, ½ acre	10 37
4	Pt. bk. 15, ⅛ acre	7 93
11	Pt. 31, ½ acre	8 45
3	Pt. bk. 15, ⅛ acre	7 94
4	(Lot 18) Pt. bk. 15, ⅛ acre	4 62
4	(Lot 15) " 15, ⅛ "	10 56
4	S½ 11, ⅛ acre	11 86
7	Island bk. 31, 35 acres	34 80
3	(Lots 10.14) pt. bk. 15, ¼ acre	3 94
4	(Lots 2.3 " 15, ⅛ "	4 62
3	Pt. bk. 15, ⅛ acre	9 18
		$232 08

(Sgd.) D. J. Mulvihill,
Clerk.

List of Unpaid Taxes for the Township of Mara for the Year 1921 Returned to County Treasurer, April 26th, 1922

Con.	Lot	Acres	Taxes
3	(10) Pt. 15	⅛	$6 73
8	Pt. S.W. ½ 26	25	9 64
11	E½ N½ 4	50	16 81
10	(16) Pt. bk. 32	1	17 20
4	Pt. S½ 10	½	27 84
13	N½ 10	100	16 76
9	(12) Pt. 30	¾	8 21
3	(23.24) Pt. bk. 15	¼	9 46
10	Pt. 29	½	9 81
13	6	200	28 90
3	(11) Pt. bk. 15	⅛	8 10
7	(Island) bk. 31	35	30 20
7	N½ 19	100	26 24
4	(23) Pt. bk. 15	⅛	6 73
10	(1) Pt. bk. 31	1	14 40
3	(27) Pt. N½ 15	⅛	14 19
3	(10.14) bk. 15	¼	8 10
6	Pt. 18	1/16	3 80
3	Pt. bk. 15	⅛	15 56
11	Pt. S½ 31	¼	66 00
			$344 68

(Sgd.) D. J. Mulvihill,
Clerk.

TOWNSHIP OF MARA

STATEMENT OF ARREARS OF TAXES OF THE MUNICIPALITY OF THE TOWNSHIP OF MARA, CHARGED IN THE BOOKS OF THE OFFICE OF THE TREASURER OF THE COUNTY OF ONTARIO, ON DECEMBER 31ST, 1922

Part	Lot	Con.	Acres	Arrears
Pt.	15	3	⅛	$7 40
Lot	10			
Pt.	15	3	⅛	18 51
Lot	11			
Pt.	15	3	⅛	28 23
Lot	13			
Pt.	15	3	¼	10 41
Lots 23	24			
Pt.	15	3	⅛	15 51
Lot	27			
Pt.	15	3	¼	13 67
Lots 10	14			
Pt.	15	4	⅛	7 40
Lot	23			
South ½	10	4	½	30 62
Pt.	18	6	1/16	4 18
North ½	19	7	100	28 86
Pt. S.W. ½	26	8	25	10 60
Pt.	30	9	¾	19 26
Lot	12			
Island bk.	31	7	35	75 33
Pt.	29	10	⅛	10 80
Pt. bk.	32	10	1	13 31
Pt.	29	11	20	10 24
Pt. bk.	31	10	1	15 84
Pt. South ½	31	11	½	72 60
	6	13	200	31 79
				$424 66

(Sgd.) E. A. McKAY,
Treasurer,
County of Ontario.

Treasurer's Office,
County Buildings, Whitby,
May 11, 1923.

TOWNSHIP OF MARA

THE FOLLOWING TOWNSHIP WARRANTS WERE NOT COMPLETE IN SO FAR AS IS NOTED HEREUNDER

YEAR 1919

Date	Pay to	Amount	Endorsed by Remarks
Aug. 18	J. McDonald	$5 50	T. W. Moore.
"	Almond Gregg	24 00	J. Warren.
"	Kitchener Warren	18 00	J. Warren.
"	J. J. Givens & Co	55	John Collins.
"	Angus McPherson	16 50	D. Mulvihill.
"	Wm. Barnes	5 50	P. Mangan.
"	Alex. Martin	25 88	T. W. Moore.
"	S. Doyle	3 30	Not endorsed.
July 21	Alex. Martin	168 60	J. Warren.
" 14	Peter Devlin	9 00	Joseph Cox.
" 21	George James	9 00	D. J. Mulvihill.
"	Wm. Wright	91 00	J. Warren.
" 14	John Clark, Sr	9 90	Not endorsed.
"	John Clark, Sr	10 80	"
" 4	John Clark, Sr	13 50	"
June 30	John Clark, Sr	16 20	"
" 23	John Clark, Sr	3 00	"
" 30	James Mugan	11 55	Not signed by Reeve.
"	B. Jackson	16 50	J. Ross.
"	J. Allwell	16 50	J. Ross.
"	R. Allwell	19 25	J. Ross.
"	J. Allwell	4 50	J. Ross.
"	B. Jackson	3 00	J. Ross.
"	J. Allwell	3 00	J. Ross.
"	W. Allwell	9 00	J. Ross.
"	R. Allwell	1 50	J. Ross.
"	L. Jackson	12 00	J. Ross.
" 27	Michael O'Leary	14 45	Not signed by Clerk.
" 16	John McDonald	16 00	J. Warren.
"	W. A. McRae	1 50	R. Connolly.
"	O. E. Harman	17 52	J. Warren.
"	Orillia Hardware Co	115 00	D. J. Mulvihill.
May 26	Percy Snoddon	12 00	J. Warren.
"	J. M. Robertson	4 35	J. Warren.
Apr. 21	Donald McIsaac	2 00	J. Warren.
"	W. A. Snoddon	9 15	M. McNabb.
"	G. Speiran	5 00	J. Warren.
Feb. 17	John Lamb	8 00	Not endorsed.
"	Edward Carr	20 00	J. Warren.
Jan. 13	Sam. Strath	49 70	J. W. Graham.
"	Norman Doble	15 00	J. Warren.
Dec. 15	Harold Donnelly	1 25	M. McNabb.
"	John McIntaggart	14 00	Not signed by Reeve.
"	Frank Heitzner	12 00	J. Warren.
"	George Read	20 00	D. J. Mulvihill.
"	Alex. Martin	11 00	J. Warren.
"	Robert Morrow	10 00	Pat Duffy.
"	Charles Lamb	15 00	Not endorsed.
Nov. 17	Edward Lannigan	15 00	D. J. Mulvihill.
"	D. G. Dockstader	68 80	D. J. Mulvihill.
"	Pat Duffy	40 00	D. J. Mulvihill.
"	John Lamb	3 00	Frank Thompson.
"	Dan McDonald	23 00	J. Warren.
"	Peter Duffy	17 00	P. Mangan.
"	Fred Keith	2 30	F. Thompson.
Oct. 21	Alex. Rose	1 30	F. Thompson.
Sept 29	John Lamb	5 00	Not endorsed.
"	John Lamb	30 25	"
"	John Lamb	1 50	"
"	James Barbour	11 00	Alex. Martin.
Nov. 17	F. Baye	8 25	D. J. Mulvihill.
Oct. 21	R. G. Dockstader	39 00	D. J. Mulvihill.
Dec. 15	Dan Leonard	16 00	Not endorsed.
July 21	Murdock McKenzie	10 00	D. J. Mulvihill.
Oct. 21	M. McKenzie	4 00	D. J. Mulvihill.

THE FOLLOWING TOWNSHIP WARRANTS WERE NOT COMPLETE IN SO FAR AS IS NOTED HEREUNDER
YEAR 1919—Continued

Date	Pay to	Amount	Endorsed by Remarks
Apr. 21	Rev. D. Hayes	$12 00	F. Thompson.
Jan. 13	Sick Children's Hospital	10 00	Not endorsed.
Nov. 17	R. O. Smith Co.	2 05	D. J. Mulvihill.
June 16	Currant Bros.	78 57	D. J. Mulvihill.
Jan. 13	Municipal World	7 00	D. J. Mulvihill.
"	J. J. Cove	5 00	Not endorsed.
Dec. 15	John Symington	15 00	D. J. Mulvihill.
"	Frank Anderson	28 00	D. J. Mulvihill.
Nov. 17	John Healy	16 00	D. J. Mulvihill.
"	Martin Healy	24 00	D. J. Mulvihill.
June 16	John Wright	20 00	J. Warren.
May 26	Robert Leith	3 50	Not signed by Reeve.
Feb. 17	Wm. Acton	7 50	J. Warren.
Sept 29	A. G. Cavana	59 00	Not endorsed.
Dec. 15	John Fox	125 00	"

POLICE VILLAGE OF BRECHIN

Sept 2	Pat McGee	23 10	Not signed by Treas'r.

THE FOLLOWING TOWNSHIP WARRANTS WERE NOT COMPLETE IN SO FAR AS IS NOTED HEREUNDER
YEAR 1920

Date	Pay to	Amount	Endorsed by Remarks
Jan. 12	James T. Elder	$1 50	Not endorsed.
"	Patrick Duggan	15 00	F. Thompson.
"	P. McIntaggart	25 00	Not endorsed.
Feb. 23	Murdock McKenzie	77 40	D. J. Mulvihill.
"	James Barbour, Jr.	85 50	Not endorsed.
"	John Doyle	12 20	D. J. Mulvihill.
"	Mrs. F. Martin	6 55	John Warren.
Apr. 12	Wm. Hertzner	37 50	John Warren.
Mar 15	P. Cosgrave	4 50	P. Lamb.
"	N. J. McDonald	16 80	J. Healy.
"	M. McKenzie	55 80	D. J. Mulvihill.
"	James Barbour	52 50	Peter Mangan.
"	Dan McInnes	35 00	D. J. Mulvihill.
"	Fred Prohet	12 60	F. Thompson.
June 14	John Mugan	5 20	Geo. Speiran.
"	John Mugan	1 75	Geo. Speiran.
May 25	W. and M. Cleary	5 30	F. Thompson.
"	J. McIntaggart	5 00	R. Connelly.
June 14	James Johnston	16 00	Not endorsed
"	Henry White	30 00	M. McNabb.
"	John Cleary	24 00	Not endorsed.
" 24	R. Lamb	3 00	"
"	M. McKenzie	7 20	D. J. Mulvihill.
"	J. McDonald	24 00	D. J. Mulvihill.
"	Jas. Johnston	12 00	D. J. Mulvihill.
July 9	R. Lamb	4 00	D. J. Mulvihill.
"	R. Lamb	6 00	D. J. Mulvihill.
"	R. Lamb	8 00	D. J. Mulvihill.
"	R. Lamb	8 00	D. J. Mulvihill.
"	Angus McPherson	12 00	D. J. Mulvihill.
"	Angus McPherson	15 00	D. J. Mulvihill.
"	P. Morris	9 00	D. J. Mulvihill.
" 6	R. Smith	6 00	D. J. Mulvihill.
"	Angus McPherson	6 00	D. J. Mulvihill.
"	T. Callaghan	12 25	D. J. Mulvihill.
"	R. Lamb	4 00	Not endorsed.
"	R. Lamb	4 00	"
" 13	R. Ainsworth	42 00	D. J. Mulvihill.
" 19	J. Mugan	13 80	Not endorsed.
Aug. 11	R. Ainsworth	38 50	D. J. Mulvihill.
"	Angus McPherson	6 00	D. J. Mulvihill.
"	Angus McPherson	10 50	D. J. Mulvihill.
"	R. G. Dockstader	30 00	D. J. Mulvihill.

Date	Pay to	Amount	Endorsed by Remarks
July 19	J. M. Robertson	$25 70	John Warren.
"	Jas. D. Bruce	88 40	Not endorsed.
Aug. 16	Dan McInnes	6 60	D. J. Mulvihill.
"	Wm. McArthur	27 00	F. Thompson.
"	Jas. McRae	12 00	F. Thompson.
" 12	C. Kelly	7 00	P. Mangan.
"	R. Ainsworth	28 00	D. J. Mulvihill.
Oct. 15	R. Ainsworth	34 45	D. J. Mulvihill.
" 19	J. M. Robertson	24 40	J. Warren.
Sept 27	A. L. O'Connell	3 00	D. J. Mulvihill.
"	M. McNabb	8 45	Not endorsed.
"	John Mundie	13 40	J. Warren.
"	James Bruce	1 00	F. Thompson.
Dec. 16	Edward Carr	33 25	Not endorsed.
"	W. McArthur	15 00	F. Thompson.
"	James S. Duffy	2 00	D. J. Mulvihill.
"	John McNabb	14 40	R. Conolly.
"	Dan Herrington	2 60	P. Mangan.
"	James Barlow	2 50	P. Mangan.
"	W. McArthur	94 75	F. Thompson.
"	S. Furniss	12 00	F. Thompson.
"	W. Wright	16 20	J. Warren.
Nov. 22	Chas. Scott	34 00	J. Warren.
"	W. Wright	7 20	J. Warren.
Oct. 15	A. McIsaac	20 50	J. Warren.
"	S. Speiran	10 00	J. Warren.
" 19	S. Maloney	12 00	J. Warren.
"	Orillia Hardware Co	3 50	D. J. Mulvihill.
"	H. A. Raney & Co	5 88	J. Warren.
Dec. 15	D. Leonard	16 00	J. Warren.
Feb. 23	McNabb Bros	1 05	D. J. Mulvihill.
Jan. 12	J. Mahoney	4 00	Not endorsed.

YEAR 1921

Dec. 15	John Fox	10 00	Not endorsed.
Aug. 6	A. McPherson	9 00	D. J. Mulvihill.
Aug.	R. Lamb	10 00	D. J. Mulvihill.
" 15	D. Timlin	5 00	P. Mangan.
"	A. Martin	63 75	J. Warren.
"	T. Collins	25 00	R. Connolly.
"	Sargant Co	7 56	Endorsed D. J. Mulvihill.
"	Orillia Hardware Co	27 63	Endorsed D. J. Mulvihill.
June 27	R. Hewitt	26 70	R. Mahoney.
"	A. Merkley	9 60	R. Mahoney.
"	F. Anderson	9 00	R. Mahoney.
" 22	J. Lee	14 40	Not endorsed.
" 13	J. Lee	12 00	"
"	Peter Mangan	141 30	Not signed by Reeve.
" 2	P. Morris	5 00	D. J. Mulvihill.
" 13	John Duffy	23 60	D. J. Mulvihill.
"	Walter Ross	10 00	John E. Clarke.
"	W. Ainsworth	17 60	D. J. Mulvihill.
"	R. Ainsworth	55 00	D. J. Mulvihill.
	O. L. O'Connell	52 00	D. J. Mulvihill.
May 30	Patrick Eagan	8 00	F. Thompson.
"	H. Snoddon	12 00	G. E. Wright.
Apr. 11	R. Mahoney	42 00	D. J. Mulvihill.
Mar. 14	R. Herrington	2 40	Peter Mangan.
Feb. 21	H. McIntaggart	6 00	Not endorsed.
"	R. Connolly	12 00	R. Connolly.
"	T. Tyrell	10 00	R. Connolly.
"	D. McDonald	29 20	J. Warren.
Jan. 10	S. Strath	25 95	Not endorsed.
"	W. Wright	5 60	J. Warren.
June 22	A. Leith	1 50	J. D. Mahoney.
"	Wm. Ainsworth	4 30	D. J. Mulvihill.

THE FOLLOWING TOWNSHIP WARRANTS WERE NOT COMPLETE IN SO FAR AS IS NOTED HEREUNDER
YEAR 1921—Continued

Date	Pay to	Amount	Endorsed by Remarks
July 4	Wm. Ainsworth	$8 95	D. J. Mulvihill.
"	W. Duffy	9 00	Pat Duffy.
"	R. Lamb	21 00	D. J. Mulvihill.
" 6	Thos. Hannon	18 00	D. J. Mulvihill.
" 11	A. McNabb	100 00	J. Warren.
"	Garry Flord	1 50	P. Tiffin.
"	Frank Baye	85 50	D. J. Mulvihill.
"	Ed. Carr	55 50	J. Warren.
"	J. Cox	18 00	D. J. Mulvihill.
" 2	J. Fox	6 00	Not endorsed.
"	W. Barnes	6 00	"
Sept 19	Norman Dobbs	2 40	R. Tiffin.
"	D. Doucette	5 00	F. Thompson.
"	J. M. Robertson	6 75	J. Warren.
"	R. Mahoney	9 90	D. J. Mulvihill.
"	J. World	13 05	R. Tiffin.
Oct. 17	T. Flord	3 00	Not signed by Reeve.
"	John Mangan	6 00	Not signed by Reeve.
"	W. H. Turnbull	8 00	F. Thompson.
"	John Mundie	12 45	J. Warren.
"	A. McIsaac	4 00	Not endorsed.
" 6	W. Cosgrave	6 30	Endorsed D. J. Mulvihill.
" 29	R. Lamb	18 00	Not endorsed.
Nov. 14	A. Chrysler	50 00	J. Warren.
"	Mahoney James	19 65	Not endorsed.
Dec. 15	Henry Ross	20 00	Peter Mangan.
"	Fred Lamb	7 50	R. Connolly.
"	J. M. Robertson	1 45	J. Warren.
"	Tom Warren	8 00	J. Warren.
"	W. Wright	27 20	J. Warren.
"	T. McDonald	13 00	J. Warren.
"	Kitchener Warren	5 00	J. Warren.
"	Geo. Hargrave	10 35	J. Warren.
July 22	A. Leith	1 20	D. J. Mulvihill.
" 17	J. McIsaac	4 50	R. Mahoney.
"	T. McIsaac	7 20	Not endorsed.
"	A. Gaddye	12 00	R. Mahoney.
"	A. McIsaac	9 60	Not endorsed.
May 7	Orillia Water and Light	6 00	D. J. Mulvihill.
Oct. 12	Murdock McKenzie	4 00	D. J. Mulvihill.
" 11	Orillia Water and Light	8 00	D. J. Mulvihill.
June 13	Orillia Water and Light	8 00	D. J. Mulvihill.
Mar 14	John Fox	10 00	Not endorsed.
"	James Mundie	10 00	J. Warren.
Jan. 10	Ed. Carr	10 00	J. Warren.
"	Orillia Water and Light	2 00	D. J. Mulvihill.
Dec. 15	Curran Bros	20 50	D. J. Mulvihill.
Apr. 11	Curran Bros	45 90	D. J. Mulvihill.
Jan. 10	Municipal World	8 00	D. J. Mulvihill.
"	Municipal World	7 14	D. J. Mulvihill.
Dec. 20	R. Leith	5 50	D. J. Mulvihill.
" 15	James Murphy	5 00	D. J. Mulvihill.
Oct. 17	J. Barbour	7 00	Not endorsed.
"	J. T. Milcahy	2 00	"

YEAR 1922

July 3	Orillia Water and Light	12 00	D. J. Mulvihill.
June 19	Angus McPherson	22 00	D. J. Mulvihill.
May 1	Orillia Water and Light	8 00	D. J. Mulvihill.
"	Jas. McDermott	1 50	A. McIsaac.
Mar. 27	J. E. Wright	8 00	J. Warren.
Feb. 2	Ed. Carr	12 00	J. Warren.
"	Orillia Water and Light	8 00	D. J. Mulvihill.
July 3	John Fox	117 50	Not endorsed.
Jan. 9	Henry Spieran	7 00	J. Warren.

Date	Pay to	Amount	Endorsed by Remarks
Jan.	A. L. O'Connell	$7 00	J. Mulvihill.
"	W. C. Hargrave	7 00	J. Warren.
May 1	A. Duffy	103 00	D. J. Mulvihill.
June 19	Dr. Harvie	12 50	D. J. Mulvihill.
Feb. 2	Dr. J. V. Brown	15 25	D. J. Mulvihill.
Mar 6	Curran Bros	20 35	D. J. Mulvihill.
Feb. 2	Curran Bros	47 00	D. J. Mulvihill.
July 3	Jas. McElroy	87 50	J. Warren.
"	R. Anderson	55 00	R. Mahoney.
"	Joe Lee	22 50	R. Mahoney.
"	John McIsaac	56 50	R. Mahoney.
"	F. Clark	28 50	R. Mahoney.
"	John Lee	26 25	R. Mahoney.
"	Thos. McIsaac	17 50	R. Mahoney.
"	F. Kenney	29 00	Not signed by Reeve.
"	M. McDonald	15 00	R. Mahoney.
"	Thos. Callahan	20 00	D. J. Mulvihill.
"	Joseph Cox	49 35	D. J. Mulvihill.
"	Peter Devlin	25 25	D. J. Mulvihill.
"	Frank Baye	26 50	D. J. Mulvihill.
"	Whitney Doyle	27 50	R. Mahoney.
"	John Wright	37 50	D. J. Mulvihill.
June 19	Sam Symington	23 40	D. J. Mulvihill.
"	Duncan Campbell	5 00	M. McNabb.
" 5	Mrs. Jno. Corrigan	4 00	R. Lamb.
May 1	Alex. Martin	17 50	J. Warren.
Apr. 3	W. Heitzner	5 13	J. Warren.
Mar 27	Martin Dolan	28 00	Jas. Mahoney.
"	Murdock McKenzie	38 05	D. J. Mulvihill.
" 6	Herb. Snoddon	3 00	J. Warren.
"	J. Warren	8 00	G. E. Wright.
Feb. 20	Murdock McKenzie	35 13	F. Doyle.
Feb. 2	John Healy	215 50	Not signed by Reeve.
July 24	John Clithero	17 50	R. Mahoney.
"	E. Long Mfg. Co	21 72	D. J. Mulvihill.
"	Orillia Hardware Co	30 78	J. Gaughan.
Nov. 7	Mrs. A. Speiran	1 55	Not endorsed.
"	Ed. Kelley	10 05	"
"	Jas. Doyle	43	"
"	H. McIntaggart	88	"
"	Arthur Boyle	17	"
Dec. 15	Arthur Stewart	20 00	Not signed by clerk.
"	Henry J. Speiran	35 00	Not endorsed.
Nov. 2	Wm. Young	9 00	P. Mangan.
Aug. 7	Hale Bros	16 63	D. J. Mulvihill.
"	Curran Bros	10 90	D. J. Mulvihill.
Dec. 15	Dr. T. F. Kelley	2 00	D. J. Mulvihill.
"	Hugh Cooney	2 00	D. J. Mulvihill.
"	Henry J. Speiran	110 00	Not endorsed.
"	Jas. Mahoney	92 40	"
"	Neil Smith	14 00	"
"	Jas. Barbour	11 25	"
"	H. A. Raney Co	27 68	D. J. Mulvihill.
July 21	Robert Morrow	44 00	D. J. Mulvihill.
Nov. 7	R. Hewitt	20 00	D. J. Mulvihill.
" 13	M. J. Morris	4 50	D. J. Mulvihill.
" 2	George O'Connell	2 70	D. J. Mulvihill.
Sept 4	William Wright	7 00	J. Warren.
"	Pat Cosgrove	10 00	Not signed by Reeve.
"	Wm. Lamb	30 00	Endorsed J. Warren.
"	John Lamb	5 00	" J. Warren.
Aug. 17	Dan. McDonald	77 75	" J. Warren.
"	Chas. Scott	6 00	" J. Warren.
"	Wm. Heitzner	24 00	" J. Warren.
"	Wm. Moran	32 50	R. Connolly.
Oct. 12	Miss Mary Lennon	2 80	J. Caughan.

October 31st, 1923.

The Reeve and Council,
Municipality of the Township of Barton,
Ontario.

Sirs,—

Acting under appointment made by J. W. Sharpe, K.C., Provincial Municipal Auditor and approved by Order in Council dated June 1st, 1923, I have made an investigation of the books, accounts, etc., of the Municipality of the Township of Barton.

The scope of the investigation embraced the periods from January 1st, 1919 to December 31st, 1922, and from January 1st, to August 31st, 1923.

My report as a result of the investigation is as follows:—

Assessment Rolls.

In some cases the pages of the assessment rolls were not correctly totalled. The assessor's affidavit was attached to each roll but the total assessment as shown therein was not correct. Details of these differences are given in Schedule 1 attached.

During the course of the investigation it was brought to our attention that after the 1923 assessment roll had been handed in as complete, an error of $11,000 in the addition was discovered.

In the assessment roll for the year 1919, on folio 116, an assessment of $480 for L. B. Chubbick was added to the roll and initialled as though authorized by the Court of Revision.

In the same year, on folio 3, John Wherry's assessment of $100, and on folio 13, William Harding's assessment of $150 were struck off the roll and marked "Court of Revision."

On folio 49, on lots 99 and 100, Houghton Avenue, the original assessment of $300 was altered to $240 and $100 respectively being an increase of $40 and marked as though authorized by the Court of Revision.

On folio 14 of the South roll a $150 assessment, E. and B. Dingwall was added.

On folio 19, a $100 assessment for H. Hodgson was added. On folio 56, a $360 assessment for Mrs. Hulme was added. These were marked as being authorized by the Court of Revision. The Court of Revision minutes, however, do not record any of these items.

In the year 1921 on the North Assessment Roll, folio 5, the assessment for the Bartonville Sand and Gravel Company, was reduced by an amount of $5,600. The Court of Revision minutes authorized a reduction of $4,000 only.

The differences as referred to above would indicate that sufficient care is not being exercised in the preparation and revision of the assessment roll each year.

In this connection you are referred to Section 69, sub-section 22 of the Assessment Act which reads as follows:—

> "The clerk shall forthwith alter and amend the assessment roll in accordance with the decisions of the Court of Revision, and shall write his name or initials against every alteration or amendment."

Collector's Rolls.

In many cases the assessments were incorrectly copied to the collector's rolls from the assessment rolls. Schedule 2 attached is a list of these differences for the period under review.

In preparing the collector's roll the clerk should be careful to carry to such roll the exact assessment as recorded on the assessment roll after same has been approved by the Court of Revision.

In checking the totals of the "assessment" column it was found in some cases that the additions were not correct, and in comparing the grand total with the assessment roll total for each year they did not agree.

This would either indicate that the totals of these respective rolls had not been compared each year or that having been compared and found to differ the officials showed great laxity in their duties in passing same.

In this connection it has been the custom for the tax collector to enter the names and assessments on the collector's roll after which the clerk and the collector, jointly, entered the rates and calculated the various levies.

Your attention is called to the fact that the rolls should be completed by the clerk before being handed to the collector, as set out in R.S.O. 1914, Chap. 195, Sec. 99.

> "The clerk of every municipality shall make a collector's roll or rolls as may be necessary, containing columns for all information required by the Assessment Act to be entered therein by the collector. In such roll or rolls he shall set down the name in full of every person assessed, the amount and particulars of assessment as finally revised, and in separate columns the amount for which each person is rated for County Rate, General Rate, Special Rate, Local Improvement Rate, Public School Rate, Separate School Rate, Special Rate for School Debts, and other rates, the proceeds of which are required by law or by by-law to be kept distinct and accounted for separately. Rate for collecting the principal or interest for the payment of debentures issued may be included in General Rate."

For the year 1923 a new design of collector's roll in two parts is in use which does not provide for all the information as required in Section 99 quoted above.

Your attention is called to the fact by this keeping the roll in two parts it involved a great deal of extra work in writing the ratepayers names in both parts and in sending out two tax bills. It will also require almost twice as much time in future years in tracing the taxes on any particular lot.

If it is considered advisable to have taxes payable at two different times this could be arranged by including all taxes on one bill and providing for payment in two or more instalments.

As mentioned in my Interim Report the 1923 collector's roll was handed to the tax collector before it was totalled and before the clerk's certificate was attached.

In the 1922 collector's roll an item of $43.17 was added to the roll but was not included in the total. This would indicate that this item had been entered after the roll was originally completed.

Annual Rates.

Schedule 3 attached shows in comparative form details of the annual levies for all purposes except local improvement debenture levies.

In the year 1922 errors were made in calculating the Separate school requirements and the amounts as calculated were entered on the roll. We checked these calculations in detail and as a result found that certain ratepayers have overpaid while other ratepayers deducted the overlevy when paying their taxes. Such overlevy was struck off by resolution of council in 1923. Details of the above are shown in Schedule 4 attached. The ratepayers who have overpaid are entitled to a refund for the amount as shown in Schedule 4.

Provision has been made in statements attached to provide for this refund and also for an additional $8.50 which will be required to be struck off by resolution of council.

Tax Arrears.

There was no evidence that the collector's rolls had ever been "returned" as provided for in R.S.O. 1914, Chap. 195, Sec. 115 as follows:—

> "Collector shall return his roll to treasurer on or before the 14th December in each year or on such day in next year not later than 1st February as council may appoint. In towns and villages when council has by by-law provided that the assessment shall be made between 1st July and 1st October under provisions of Sections 56 to 60 of the Act, the collector shall return his roll to the treasurer on or before 30th April in the second year following the completion of the assessment roll or on such earlier date in that year as the council may appoint."

There is also no evidence that any effort had been made to balance the rolls with the cash received and taxes outstanding as at any date. There were arrears' lists prepared each year to which many items were brought forward and subsequently carried from these books to the following years' rolls, but as stated above these were apparently never balanced. In order to determine a correct list of arrears it was necessary to check in detail, the cash received as recorded in the collector's cash books, to the rolls for the various years under review. In the course of this work discrepancies were discovered in the way of the "paid" date on the roll, in many cases being incorrect and the roll number in the cash book being wrong. The cash received did not correspond with the amount due, owing to discounts being allowed and not recorded and in some cases penalties being added and not recorded. This detailed checking required considerable time.

The tax arrears' list for the year 1922 was checked in detail after completing the work referred to above. This revealed the fact that several amounts on the arrears' list were incorrect. Schedule 5 attached is a corrected list as at July 31st, 1923.

In addition to this it was found that there were items in the years 1919, 1920, 1921, and 1922 which had not been carried forward to the subsequent years' rolls nor did they appear on the 1922 arrears' list. These amounts are shown in Schedule 6 attached, and total $1,009.08.

It was also found that certain items had been carried forward in error to the various years' arrears lists and paid by the ratepayers. These items totalling $202.70 are shown in detail in Schedule 7 attached.

The collector's cash books recorded receipts for certain tax items which did not appear on the collector's rolls for the years 1920, 1921, and 1922, nor did they appear on the list of arrears brought forward from 1919. Those in 1919 may relate to arrears for previous years which were not brought forward to the 1919 arrears' lists. Details of these which total $453.57 are shown in Schedule 8 attached.

If as stated above the items appearing on Schedules 7 and 8 are not for arrears prior to 1919 it would indicate that these ratepayers have overpaid these amounts in which event they are entitled to a refund for the respective amounts shown opposite their names in Schedules 7 and 8.

Schedule 9 attached is a reconciliation of the tax arrears shown in Schedules 5, 6, 7, and 8, with the outstanding balance shown December 31st, 1922, and the transactions in the year 1923 to July 31st. This schedule shows an amount of $15.81 to be accounted for by your former tax collector, Mr. D. Jepson.

You will observe in Schedule 9 that some taxes were paid to the collector and not recorded in his cash books nor were they marked off the rolls. Your attention is drawn to the possibility that there may be other items appearing on the arrears' list which have been paid. Special notices of arrears should therefore be sent to all persons whose names appear in Schedules 5 and 6.

If each year's rolls had been "returned" and balanced lists prepared the above differences would have been located.

The tax arrears' lists referred to above are recorded in an ordinary collector's roll. There is no provision in this roll for special columns in which to enter the arrears of each year. There is a proper ruled Arrears Register in the township vault which has never been used.

Garbage Collection.

In checking the collector's rolls it was ascertained that no systematic method was adopted in recording persons benefiting from garbage collections. The Sanitary inspector should each year submit a list of persons benefiting from garbage collections and such persons should be charged on the roll. This would overcome the present difficulty in having to make allowances for persons charged in error for these collections.

Tax Bills.

It has come to our attention that each year many tax bills have been returned undelivered.

Post Dated Cheques.

It has been the custom of your tax collector, in the past to accept some post-dated cheques in settlement of taxes. Your present collector is also accepting some post-dated cheques. If the tax bill is receipted when such a cheque is accepted the position of the township is altered for in the event of non-payment of the cheque the township could sue only on the cheque not for unpaid taxes.

In a few cases cheques which had been received for taxes and deposited were returned unpaid and redeposited. This led to some confusion between the tax collector and the treasurer which is referred to later in this report.

Tax Receipts.

The present system of receipting for taxes at the foot of the tax bill could be improved on. I would recommend the use of a duplicate receipt book, the original and duplicate being numbered by the printer. A record should then be kept of all books obtained from the printer, which should be submitted to the auditors. All receipts should be accounted for either as a duplicate or an original cancelled as not used.

Court of Revision.

The minutes of the meetings of the Court of Revision were examined.

Council Meeting Minutes

The minutes of the meetings of the Councils for the period under review were examined.

By-laws.

There is an index to your by-laws which we have checked and with the following exceptions found to be correct.

By-law No. 1335, not signed by clerk nor seal attached.

By-law No. 1341, re Hydro Contract does not have the contract attached.

The seal has not been attached to the following by-laws: 1263, 1264, 1274, 1275, 1276, 1277, 1278, 1279, 1344, 1370, and 1377.

Bank.

As your local auditors had vouched the bank cheques and deposits to December 31st, 1922, we vouched the cheques and deposits, only for the year 1922 and to August 31st, 1923.

Your treasurer had not reconciled the bank balance during the present year. To verify the balance as at August 31st, 1923, it was therefore necessary for us to check the bank items and prepare a reconciliation of the bank balances as per Schedule 10 attached.

Your treasurer did not use the bank columns as provided in the cash book. The individual items of receipts were shown in the total column, but the grouping of the items composing the bank deposit was not even indicated. This should have been done in the bank column. The cheques were not entered in the bank column but carried to the total column.

In the case of a pay roll, only the total amount was entered in the cash book, whereas cheques were issued for each person on the pay roll. In some cases a cheque would cover two or more items which did not appear in consecutive order on the pay roll.

In the case of debentures and coupons due and charged up by the bank, in many cases your treasurer entered in his cash book one amount to cover several bank charge slips. In other cases he entered the total amount of coupons due whether they had been paid or not.

Returned cheques were not entered in the cash book, but in order to account for same they were deducted from the amount entered as a deposit on the bank statement on the day when the cheque was charged back and the net amount only shown in the cash book.

With the exception of the Housing Commission funds, all funds have passed through one general bank account.

Cash Book Receipts.

It was the custom of your treasurer to enter the tax receipts in his cash book from the bank statements which showed the amount of the deposit as made by the tax collector. These deposits, however, were not entered as such in the collector's cash book and it was therefore impossible to verify these amounts by reference to this book.

As mentioned above some cheques received for taxes having been returned unpaid were redeposited by your collector. In cases such as these the treasurer would deduct such returns from the deposit made on the same day on which the returns were charged back.

In some cases these deposits did not include the redeposited cheque, in fact the duplicate deposit slips as examined do not give any information as to the maker of the cheques included in the deposit.

With reference to other receipts entered in the cash book these were verified from such memoranda and letters as were rolled up with the treasurer's vouchers.

On April 11th, 1923, the bank statement records a deposit of $145 and on the same date the cash book recorded a receipt for taxes of $141. On this date the bank charged back a returned cheque of $14 from Mrs. W. R. Green. The duplicate deposit slip for this date was examined and no cheque for $14 appeared thereon.

On April 19th a cheque for this amount was deposited which was entered in the cash book together with other amounts as a receipt. On the duplicate slip, however, there is nothing to indicate the maker and the treasurer has not submitted to us any evidence that this refers to the redeposit of Mrs. Green's cheque.

Enquiry has been made of Mr. Jepson regarding Mrs. Green's cheque. Mr. Jepson had no recollection with reference to this item, in fact he stated that it was quite possible that the cheque had not been paid.

When presenting my Interim Report of September 11th, 1923 the facts as revealed therein, in connection with the cash book were as shown in the cash book. This was discussed with your treasurer, Mr. Gage, and the difference then shown of $3.54 as due by him was agreed to, which he subsequently deposited, no mention being made to me of the above conditions. Subsequent, however, to my interim report being presented to the council Mr. Gage again went over the cash book and claimed that the receipt of $141 should have been $131 and altered his cash book accordingly. From the facts as submitted above I do not consider that this alteration was justified. I do consider, however, a further receipt of $4 should have been entered in the cash book as the bank statement shows that the collector did deposit $4 more than shown in the cash book.

Cash Book Payments.

All disbursements with the exception of debenture payments were made by cheque supported by an order signed by the Reeve.

At December 31st, 1922 the cash book showed a balance of 98 cents due to the treasurer. Upon checking the transactions for that year it was found that an outstanding pay roll cheque at December 31st, 1921, of $817.04 had been entered in the cash book as $817.02, also that a pay roll item in 1922 of $781.80 was made up of several cheques totalling only $780.80. This will account for the difference of 98 cents.

As stated previously in this report there was a charge back of $14 by the bank and this has not as yet been entered in the cash book. This amount should be entered in the cash book and charged to the treasurer, until he furnishes evidence that this cheque has been redeposited and paid. On the other hand an entry should be made in the cash book crediting him with the $3.54 deposited in September.

As stated above the disbursements were supported by orders signed by the reeve. There were not, however, detailed invoices supporting these disbursements. Many of these invoices were in the vault but were not arranged in any order, being merely rolled up and tied in bundles. There was, therefore, no attempt made to use these as vouchers.

It might be pointed out that your treasurer should have a proper filing system in which all cheques, orders and invoices should be filed in order of entry in the cash book.

Schedule 11 attached is an abstract of the receipts and disbursements for the period from January 1st to August 31st, 1923. The opening balance has been adjusted to provide for the 98 cents referred to previously in this report.

Revenue Account.

We have prepared for the years under review a revenue account in comparative form which is Schedule 12 attached.

This revenue account is for the purpose of showing whether or not your township general levy together with other general income was sufficient to meet your general expenditure.

By reference to this Schedule you will notice that in the year 1919 there was a deficit of $7,717.69; in the year 1920 there was a deficit of $11,031.58; in the year 1921 there was a surplus of $5,073.62, and in the year 1922 a deficit of $1,243.74.

Surplus Account.

The period of the investigation commenced January 1st, 1919 at which date we took the surplus as then shown by the treasurer's published statement. This surplus is shown in Schedule 13 attached together with the adjustments, deficits and surplus from the revenue accounts for the period under review which results in a net surplus at December 31st, 1922 of $13,132.10.

In this connection your attention is directed to the fact that in the years 1919, 1920 and 1922 there was a deficit. This would indicate that the council of these years authorized expenditures not provided for in the estimates which is contrary to Section 289, Sub-section 1 of the Consolidated Municipal Act.

> "Except where otherwise provided by this or any other Act, a corporation shall not incur any debt the payment of which is not provided for in the estimates for the current year, unless a by-law of the council authorizing it has been passed with the assent of the electors."

Deficits of one year should be provided for in the next year's estimates.

Ledger.

Owing to the accounts in the ledgers kept by your treasurer not showing the proper classification of transactions it was necessary for us to re-write the accounts from January 1st, 1919 to December 31st, 1922.

Your treasurer should open up a new ledger from our statements attached as at January 1st, 1923 so as to afford information for the successive councils and provide the means whereby the annual statement may be compiled.

It has been customary in the past to prepare one general statement of assets and liabilities at the end of each year. This does not in our opinion give the ratepayers a comprehensive view of the affairs of the township.

Cash Assets and Immediate Liabilities.

We have prepared a statement of cash assets and immediate liabilities, Schedule 14 attached, showing your immediate liabilities and available assets By reference to this schedule you will see that the cash surplus as at December 31st, 1922 was $13,132.10.

The opening balances for the assets and liabilities were taken at December 31st, 1918 from the published statement at that date. Any corrections of these items found necessary have been adjusted through the Surplus account, Schedule 13.

You will notice on this statement an asset item, City of Hamilton taxes $5,036.11, details of these are shown in Schedules 16 and 16a attached. In the present year the township has received from the City of Hamilton on account of these taxes $3,148.35.

These schedules have been prepared by us from the rolls and are for unpaid taxes and unpaid special assessments at December 21st, 1919 on the "1919 City of Hamilton Annexation." By comparing these schedules with the lists as then submitted to the city, it will be noticed that there is a difference of $157.23 in favour of the township, indicating that certain items had been omitted.

The asset items "Due by School Sections" represent excess payments to these sections and should be added to next year's levy and retained by the township when collected.

The asset item "Due by Tax Collector $9.98" is increased to $15.81 in Schedule 9 as at July 31st, 1923.

The asset item "Underlevy on By-laws" represents the amount that the levy was short of the debenture requirements. When making your next year's levy provision should be made for this amount.

The asset item "Expenditures on By-laws" represents expenditures to be taken care of when these various contracts are completed and the debentures sold.

The asset item "Amount advanced to Housing Commission" represents a loan from the township.

This amount may be absorbed in losses sustained by the Commission before the loans are all repaid. To date some losses have already occurred.

The asset item "Debenture discount" represents the discount on debentures sold in the years under review and requires to be amortized over the period of debentures.

The asset item "advanced to Hydro Commission" is accounted for as follows: In the year 1921 a resolution of council authorized the treasurer to invest the balance of the Hydro Commission funds in Victory Bonds. At this date the balance of the Hydro funds on hand amounted to $20,608.56, whereas the treasurer invested $23,000, thereby using the General fund to the extent of $2,391.44. In the year 1921 the cost of the Hydro construction amounted to $6,347.67. This was paid for by disposing of Victory Bonds to the value of $5,000, the balance of $1,347.67 being paid out of General Fund.

In the year 1922 the cost of the Hydro construction amounted to $11,615.23, which was paid for by disposing of Victory Bonds to the value of $11,000, the balance of $615.23 being paid out of General Fund.

The net result of the above is that the Hydro Commission now owes the General Fund $4,354.34 which should be retained out of the proceeds of the Victory Bonds sold in the year 1923, or in other words the balance of the Hydro construction should not exceed $2,645.66.

The asset item "loan to School Section No. 3" represents the amount advanced to this school in the year 1922 over and above the proceeds of the debenture issued. Next year's levy should be increased to repay this amount.

The liability items "overlevy on County Rate, etc." are accounted for by the fact that the levy in each of these cases was greater than the amount required to pay the requisition.

The liability items "due to School section" is accounted for by the fact that each year the schools were not paid the full amount raised from the ratepayers.

The liability items "Debenture levy" represents the amounts raised in the year 1922 for debentures and coupons to be paid in 1923. Details of these are shown on Schedule 14C attached. By referring to this schedule you will observe that in some cases the amount on hand at December 31, 1922 is less and in other cases greater than the amount required.

In the case of the above liabilities the next year's levy for these purposes should be reduced by the amounts over levied so that the amount raised plus the above-mentioned balance will equal the year's requirement.

The liability items "Debenture premiums" represent premiums received on debentures sold to be amortized over the life of the debenture.

The liability item "Clergy Reserve" represents the cash balance which is included in the General bank account. This balance is trust funds and should be deposited in a separate bank account.

The liability items "Proceeds from sale of debentures" represents balances not yet expended on the various by-laws for which debentures were issued.

In this connection we would draw your attention to the fact that it has been the custom to pay for the Improvement constructions, as the work progresses out of the General Fund. In order to replenish the General Fund a loan was obtained from the bank as a general town loan. When debentures were sold the proceeds would be used, in part, to repay such loans.

According to the Local Improvement Act a council may arrange for temporary advances to meet the cost of the work pending the completion, and the proceeds of the debentures when sold used to pay off this loan.

It is advisable to open a separate bank account for each improvement when started and kept separate until closed by the proceeds from the sale of debentures.

The liability item "Separate school" represents the amount levied in 1922 which has been paid in 1923.

The liability item "due to Separate school supporters" represents an overlevy in the year 1922 and is referred to previously in this report, details of which are shown in Schedule 4 attached.

The liability item "Victory Bonds discount" represents discounts received on Victory Bonds purchased and will require to be amortized over the life of the bonds.

Permanent Assets and Debenture Liabilities.

Schedule 15 attached is a statement of your permanent assets and debenture liabilities as at December 31st, 1922.

The opening balances for these assets and liabilities were taken at December 31st, 1918 from the published statement. Any corrections of these items found necessary have been adjusted through the Surplus account, Schedule 13.

This schedule shows a ratepayers' investment of $6,843.97 which represents capital assets purchased out of General Funds.

The other assets on this statement appear at an amount equal to the original debenture liability less sinking fund accumulated or instalments paid off, which was the method adopted prior to the year 1919.

Sinking Fund.

Schedule 17 attached is a statement of the sinking funds in comparative form showing the amount now accumulated to be in excess of the amount required at 4 per cent. In the final levies of each by-law if an excess then exists this should be deducted before making the levy.

Clergy Reserve.

Schedule 18 attached is a statement of the Clergy Reserve Principal Fund as at December 31st, 1922.

As mentioned previously in this report the cash balance of $1,860.17 is included in the general town bank account together with the balance of $276.76 accumulated interest not distributed. These should be transferred to a separate bank account.

The securities are in a safety deposit box at the bank. These have been examined by us and found to be correct.

Annual Debenture Requirements.

The local improvement register now in use was not complete in that the requirements under each by-law were not totalled. We have totalled the amounts under each by-law and found that in some cases they did not agree with the annual requirements, resulting in some ratepayers not being levied for the correct amount.

Schedule 19 attached shows the annual debenture requirements compared with the annual debenture levy. By reference to this schedule it will be observed that the annual levy does not agree in some cases with the annual requirement. This indicates that the correct amount was not raised each year.

When a debenture is issued a special rates register should be written up, totalled and balanced before the first year's levy is made.

Bonds.

We have examined the bond on your treasurer, Mr. Cameron Gage. This bond was dated December 27, 1895, and signed by George Walter and John Gage. We are given to understand that these gentlemen have been deceased for some time. There is no amount stated in this bond.

According to section 222, subsection 3 of the Municipal Act the council should each year inquire into the sufficiency of the security given by the treasurer and cause to be entered in the minutes the result of the inquiry.

We have also examined the bond on your present collector, which is for $5,000 issued by the General Accident Assurance Company, expiring July 18, 1924. Upon examining this policy it was found that Miss Montgomery was described as the tax collector for the city of Hamilton. This was brought to the attention of the clerk who communicated with the insurance agent to have same changed.

Insurance Policies.

The following policies were examined:—

On Ford fire truck, in Dominion of Canada Guarantee and Accident Company for $600, expiring April 6, 1924.

On Mountain Fire Hall Building, in Niagara Fire Insurance Company for $250, expiring April 6, 1924.

On Homeside Fire Hall Building, in Niagara Fire Insurance Company for $200, expiring April 6, 1924.

On Reo speed truck, in Preferred Accident Insurance Company for $4,500, expiring June 5, 1924.

On Bickle fire engine, in Niagara Fire Insurance Company for $450, expiring April 6, 1924.

Recommendations.

In order to avoid the future occurrence of the discrepancies and irregularities referred to in this report the following recommendations are submitted for the consideration of the council.

Collector's Rolls.—It is recommended that each year's roll be complete in itself without showing previous years arrears therein.

That the clerk balance the assessments with the revised assessment roll before the rates are entered and levies calculated.

That the clerk complete the roll, prepare the summary of levies and attach his certificate before it is handed to the collector. (See Municipal Act.) If this work is partly done by the collector there is no check on his collections.

That a copy of the summary be handed to the treasurer at the time the roll is handed to the collector. (See Municipal Act.)

That the collector be more careful in marking the amounts "Paid" and record in this column the date and collector's cash book folio.

That the council set a date each year when the roll is to be "returned" and make a point of ascertaining that it has been "returned" on the date set. (See Municipal Act.)

That the collector furnish to the treasurer a list of arrears together with a statement reconciling the original total of the roll with the cash received, discounts allowed, percentage added and arrears per list. (See Municipal Act.)

Collector's Cash Book.—It is recommended that the collector be more careful in entering the ratepayers' name, lot number, discount allowed, percentage added and cash received. That the amount of the deposit as made is recorded in this cash book. That the collector deposit his receipts in a separate bank account from which account amounts to be transferred to the treasurer's account every two weeks.

That the collector use a carbon copy receipt book numbered by the printer.

Tax Arrears Register.—It is recommended that each year's arrears as shown on the collector's list be carried to the arrears register by the clerk immediately upon receipt of the list.

That payments for arrears be made to the treasurer.

Clerk-Treasurer.—Owing to the fact that the treasurer did not perform his duties in the township office and came in only at irregular intervals the ratepayers were put to some inconvenience.

In the course of the investigation Mr. Gage was most ready and willing to come in at any time we asked and to furnish us with the information desired.

We consider, however, that in many cases the clerk should have been familiar with the information which we required. This was also the case with respect to information required from Mr. D. Jepson who was indisposed and could not always get down to the office on the day we called him.

These several conditions were discussed with the reeve and in the interim report it was recommended that the offices of clerk and treasurer be combined.

We still recommend the combining of these offices, and are of the opinion that the work would not be too heavy for one person.

Local Improvement Register.—It is recommended that a new local improvement register be written up by the clerk and that each year the levies as added to the roll be balanced with the register.

Insurance Register.—It is recommended that the insurance policies be recorded in an insurance register.

Sundry Cash Receipts.—It is recommended that the treasurer be supplied with carbon copy receipt books numbered by the printer, and that a receipt be issued for all money received.

Deposit Slips.—It is recommended that deposit slips be made in duplicate, and in the case of cheques that the maker's name be entered on the deposit slip.

Bank Accounts.—It is recommended that separate bank accounts be opened for local improvements in course of construction, clergy reserve funds, etc. The general township bank account should contain only the township general receipts and expenses.

Cash Book.—It is recommended that the treasurer close off the cash book at the end of each month.

That the bank cheques and deposits be checked and the bank balance reconciled each month.

That the bank columns in the cash book be used showing therein the exact amount of each deposit and of each cheque issued.

Ledger.—It is recommended that the treasurer open a new ledger and keep same entered up each month.

That a trial balance be prepared from the ledger each month and presented to the council.

Budget.—It is recommended that the council adopt the budget system.

System.

The following is an outline of suggested changes in the system of accounting for the various officials.

Tax Collector.—The cash book to be kept by the tax collector, to be ruled to provide for date, receipt number, ratepayers' name, lot number, roll number, roll folio, discount allowed, percentage added, cash received, amount deposited.

Clerk—(1) Loose Leaf by-law book.
(2) Insurance register.
(3) Local improvement register.
(4) Vertical file for correspondence.

Treasurer—(1) Carbon copy receipt book.
(2) Deposit slips in duplicate showing full details.
(3) Tax arrears register.
(4) Ledger in which accounts should be opened for every asset and liability item. The opening balance to be the amount shown on Schedules 14, 14A.B, 15, 15A and 15B attached. During the year additional amounts would be posted from cash book and journal. There should also be accounts opened for income and expenditure items to which amounts would be posted from the cash book and journal every month. When the income and expenditure accounts are headed up a memo should be made at the top of the page as to the budget amount for the current year.

(5) Journal in which to record entries other than cash book entries to be posted to the ledger some of which are as follows:—

(a) When the tax roll summary is received from the clerk a journal entry should be made charging the tax collector with the total current year's

taxes and crediting the various accounts with their respective amounts in the ledger as shown on the summary.

(b) When the council allow rebates of taxes an entry should be made crediting the tax collector and charging "Tax allowances."

(c) When the tax collector "returns" his roll and submits a statement an entry should be made charging "Tax Discounts," crediting "Tax Percentages" and crediting tax collector.

(6) Cash Book. The cash book should be closed off each month, and the totals of the various columns posted to their respective accounts in the ledger. The amounts in the tax arrears column should be analyzed as to years for which the taxes received relate and the items posted to their respective accounts. The amounts in the debenture columns should be analyzed as to debenture by-law numbers for which the amounts paid relate, and the items posted to their respective accounts. The amounts in miscellaneous column should also be analyzed and posted to individual accounts in the ledger. The amounts posted to the miscellaneous income and expenditure accounts in the ledger should be as few as possible.

(7) Filing. As stated previously in this report the paid cheques and orders were properly arranged, but they were not in a permanent file in the office vault. These should all be filed away in vertical files in the vault, such files to be tabulated as to months and years. The invoices for purchases should be filed in the vault in a vertical file. The vouchers and memoranda with respect to amounts received should be filed in a vertical file in the vault.

Vault.—The vault at present in use contains many old books and records. These should be gone over and all the old books and records transferred to your storage vault.

Housing Commission.—The accounts kept to record the transactions of the Housing Commission were incomplete and so confusing that it was necessary for us to re-write the transactions.

The account in the treasurer's ledger showed the total amount due to the Government. This amount includes the balances due to the Government on loans to householders as well as a loss of $2,658 which the Commission is bearing on account of the Donaldson and Stevenson loans that are being spread over twenty years. The treasurer kept no detail accounts in his ledger with respect to Housing Commissions transactions.

When houses were under construction and cheques issued on progress certificates these cheques were all posted to one account in the treasurer's ledger. With the exception of the cheques for solicitors' and architects' fees the entry in the ledger indicated the house against which the charge was to be made. The entries for the fees mentioned above did not show the classification. It was, therefore, necessary for us to spend considerable time searching the records, vouchers, cheques and letters to obtain this information.

Two accounts were opened in the collector's ledger for each householder. The first account was charged with the net loan. Each month the second account was charged with the instalment due. When the householder made a payment both accounts were credited. Interest was charged semi-annually in the first account.

All these entries were made direct to the ledger accounts without first being recorded in a journal or a cash book.

By making the entries originally in the ledger the collector made no provision for reconciling the total cash recorded with the cash deposited and on hand, nor for proving that the total instalments charged each month to householders agreed

with the total repayments made by the treasurer to the Province. Nor was provision made for crediting the Housing Commission with the interest charged to the householder on past due payments.

As stated previously in this report it was necessary for us to re-write the accounts from the inception of the Commission. This has now been done and we attach hereto schedules showing the position of the Commission as at August 31, 1923.

It might be here stated that the Housing Commission transactions should not appear in the township general books and statements.

The schedules attached are as follows:—

(1) Statement showing the balance due the Government on the individual loans, Schedule 20 attached.

We obtained a statement from the Government which showed only the total amount of the loan still unpaid which at August 31, 1923, was $87,814.66.

In order to ascertain each householder's portion included in this amount, it was necessary for us to write up the accounts and to calculate the interest on each item. The accounts as kept by the collector did not give this information as explained later in this report.

(2) Statement of amounts due by householders for past due payments with interest thereon. Schedule 21 attached.

It was necessary for us to write up these accounts in order to show the amount of the past due payments with interest thereon for each householder. This shows a total of $2,217.42 which should be paid at once. This information was not revealed in the accounts as kept by the collector.

As stated previously in this report the collector kept two accounts for each householder. The second account, however, did not show the correct amount past due because he did not charge this account with the amount by which the advance exceeded the agreement. Neither did he credit this account with the amount by which the agreement exceeded the advance. Furthermore no charges for past due interest were made in this account.

The above items, however, were shown in his first set of accounts.

The result of this was that neither set of ledger accounts revealed the information required.

By reference to Schedule 21 you will observe that in some cases there is a credit balance. These represent payments in advance which does not include an allowance for interest.

(3) Trial balance of general ledger. Schedule 22 attached.

After having drafted the transactions for the period under review we have prepared the attached trial balance of the general ledger accounts as at August 31, 1923, which is explained in detail as follows:—

Cheque in transit $661.78 represents a cheque sent to the Government on August 31, 1923, for the September instalments and is not included in the Government statement.

Cash $48.31, this represented the cash on hand in possession of Miss Montgomery.

D. Jepson $40.80, this represents a balance due from Mr. Jepson.

Housing Commission profit and loss account $661.42. Details of this account are shown on Schedule 22A attached.

Township of Barton $3,662, this represents an advance from the township as shown as an item on Schedule 14 attached.

Agreements.—We have examined the agreements on file. Three agreements were not on file, which fact was brought to the attention of your clerk.

Insurance Policies.—We examined the policies on file which are shown in detail on Schedule 23 attached.

In connection with the policy for John Bailey $4,000, this policy had expired September 29, 1923, and we were informed that it had been handed to the agent to be renewed.

Minute Book.—We examined the minute book and found pages 35 and 36 were torn out.

System.—As stated previously in this report a separate set of books should be kept to record the Housing Commission transactions.

The following books should be installed:—

(1) Cash Book.
(2) Journal.
(3) General Ledger.
(4) Sales Agreement Ledger.
(5) Householders' Current Accounts Ledger.

The cash book (receipts) should be ruled to provide columns as follows:—Date, name, ledger folio, monthly instalments (to be posted to accounts in householders' current accounts ledger), additional repayments, bank deposit.

The cash book (payments) should be ruled to provide columns for date, payee, ledger folio, Ontario Government (regular monthly instalments), Ontario Government (special payments), sundries, bank cheques.

The journal is for the purpose of recording each month, entries for charging the householder in the current accounts ledger and crediting the same person's account in the sales agreement ledger with their instalments due.

Instead of detailing this entry each month in the journal, totals only could be shown in the journal, and a subsidiary book used to show details. A trial balance book would be suitable.

The total of this journal entry each month must agree with the payment to the Government on account of regular monthly instalments.

Entries should also be made in the journal on October 31st and April 30th, charging the individual accounts in the sales agreement ledger, and crediting the Government account in the general ledger with the interest referred to below.

In the event of a householder becoming in arrears in his payments he should be required to include the interest in his next payment, in any case a journal entry should be made charging the householder's account in the current ledger and crediting interest account in the general ledger with such interest.

Ledger.—The sheets in the sales agreement ledger are provided with a fourth column marked "details of interest charges."

Opposite the balance as shown on April 30th, the interest charge for the next six months should be extended in black ink; opposite each monthly instalment thereafter, the credit for interest should be extended in red ink. On October 30th the net interest should be journalized as explained above. Similar entries should be made each six months.

The interest in the householders' current accounts will be similarly calculated and journalized.

Collections.—The collections for the Housing Commission should in my opinion be made by the treasurer.

General.

Accounts Payable.—There was no record kept of the accounts payable as at any one date, particularly as at December 31, 1922. Owing to the incomplete-

ness of the records and to the fact that the original invoices for purchases were not properly filed we made no effort to segregate the 1923 payments to ascertain as to which applied to 1922 and which to 1923. A record should be kept at the end of each year of the accounts pertaining to that year which are unpaid at December 31st, and the amount of such accounts included as a liability in the yearly statement.

Contract Holdbacks.—A record should be kept of the holdback on the various contracts and as such holdbacks are paid, they should be marked off this list and holdbacks on new contracts added. The attached schedules do not contain the amount of such holdbacks, if any, for the reason that we were unable to ascertain the correct amount of any such holdbacks outstanding.

Ridge Road Expenditure.—It was brought to our attention that in 1921 the "Ridge Road" was constructed, the cost of which was included in the general expenditure. This work should have been constructed as a local improvement and the expenditure on the payrolls, etc., kept separate.

Contract Tenders.—There has been no systematic method of recording the deposits received with tenders for contracts to be awarded by the council. When such deposits are received they should be recorded in a special "Contract Tender" book. This book should show the date received, name of contractor, amount of tender cheque, date contract tender is accepted or rejected, date tender cheque is returned.

There should be a special file for these tenders.

Conclusion.—As will be seen from the condition of affairs revealed in this report the various officials apparently did not realize the importance of balancing their accounts and reconciling them with those of the other officials. Their methods of recording the transactions made it, in many cases, difficult to understand the transaction. Owing to these conditions and the fact that the treasurer was not always in the office, the former tax collector indisposed, and the clerk not familiar with all the records, the length of time consumed in this investigation was unavoidable.

Respectfully submitted,

GORDON A. PETERS,
Chartered Accountant.

PETERS, GLATT, WILKINSON AND RUMBLE.

MUNICIPALITY OF THE TOWNSHIP OF BARTON

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Memorandum of Assessment Roll Errors in Addition

		Short	Over
1919 North Roll Folio	49	$5 00	.....
	54	.....	$100 00
	68	100 00	.....
	83	200 00	.....
	114	10 00	.....
South Roll Folio	9	.....	1,000 00
	93	1,000 00	.....
	134	200 00	.....
1920 North Roll Folio	28	1,000 00	.....
South Roll Folio	12	.....	125 00
	26	.....	50 00
	119	210 00	.....
	130	.....	100 00
1921 North Roll Folio	11	20 00	.....
	12	10 00	.....
	27	.....	1,000 00
South Roll Folio	17	10 00	.....
	107	.....	250 00
1922 North Roll Folio	30	5 00	.....
South Roll Folio	54	175 00	.....

Memorandum of Errors of Assessments in Collectors' Rolls
1919 North Roll.

(1) J. W. Sutherland's assessment of $240.00, as shown on Assessment Roll, Folio 29, omitted in Collector's Roll.
(2) Sidney Sutherland's assessment of $480.00, as shown on Assessment Roll, Folio 30, carried to Collector's Roll as $420.00.
(3) Hannah Lewis' assessment of $300.00, as shown on Assessment Roll, Folio 49, carried to Collector's Roll as $360.00.
(4) C. B. Turness's assessment of $360.00, as shown on Assessment Roll, Folio 54, carried to Collectors' Roll as $180.00.
(5) Edmund Gordon's assessment of $180.00, as shown on Assessment Roll, Folio 77, carried to Collectors' Roll as $360.00.
(6) Percy Howard's assessment of $550.00, as shown on Assessment Roll, Folio 80, carried to Collectors' Roll as $500.00.
(7) R. S. Davis's assessment of $300.00, as shown on Assessment Roll, Folio 108, carried to Collectors' Roll as $350.00.
(8) J. W. Myer's assessment of $100.00, as shown on Assessment Roll, Folio 108, omitted from Collector's Roll.

South Roll.

(9) J., J.E.H., and C. Marshall's assessment of $14,950.00, as shown, on Assessment Roll, Folio 25, carried to Collector's Roll as $14,900.00.
(10) Thos. Clanfield's assessment of $100.00, as shown, on Assessment Roll, Folio 37, carried to Collector's Roll as $200.00.
(11) J. J. Nairn's assessment of $110.00, as shown on Assessment Roll, Folio 46, carried to Collector's Roll as $100.00.
(12) Jenet Armour's assessment of $720.00, as shown on Assessment Roll, Folio 50, carried to Collector's Roll as $120.00.
(13) Charles Yeager's assessment of $2,560.00, as shown on Assessment Roll, Folio 116, carried to Collector's Roll as $2,650,00.
(14) H. E. McLaren's assessment of $3,360.00, as shown on Assessment Roll, Folio 116, carried to Collector's Roll as $3,660.00
(15) Chas. Ortwein's assessment of $3,340, as shown on Assessment Roll, Folio 124, carried to Collector's Roll as $3,440.00.

Memorandum of Errors of Assessments in Collector's Rolls
1919 South Roll

(16) On Collector's Roll, Folio 140, Fred Hill is assessed $840.00, which assessment does not appear in the Assessment Roll.

1920 South Roll

(17) Folio 27, Chas. Austin's assessment of $200.00, as shown on Assessment Roll No. 456, was omitted from Collector's Roll.

1921 North Roll

(18) Folio 33. The assessment for lots 47, 48, 49, were shown on the Assessment Roll as $450.00, this is carried to the Collector's Roll as $180.00 on each lot totalling $540.00.

1921 South Roll

(19) R. A. Dickson, $560.00 assessment, as shown on Assessment Roll, Folio 17, carried to Collector's Roll as $360.00.
(20) A. J. McDonell's assessment of $33.00 as shown on Assessment Roll, Folio 21, carried to Collector's Roll as $3,000.00.
(21) C. Nettleton's assessment of $120.00, does not appear in the Assessment Roll.
(22) W. P. Myle's assessment of $1,500.00, as shown on Assessment Roll, Folio 47, carried to Collector's Roll as $1,400.00.
(23) M. Furry's assessment of $900.00, as shown on Assessment Roll, Folio 87, carried to Collector's Roll as $950.00.

1922 South Roll

(24) S. F. Plummer's assessment of $100.00, as shown on Assessment Roll, Folio 37, carried to Collector's Roll as $120.00

(25) R. J. Passmore's assessment of $4,550.00, as shown on Assessment Roll, Folio 68, carried to Collector's Roll as $4,500.00

(26) Edward Hunt's assessment of $1,250.00, as shown on Assessment Roll, Folio 105, carried to Collector's Roll as $1,050.00.

(27) C. Faustman's assessment of $250.00, as shown on Assessment Roll, Folio 119, carried to Collector's Roll as $200.00.

(28) Mary A. Game's assessment of $200.00, omitted from Collector's Roll.

(29) F. S. Giles assessment $200.00, omitted from Collector's Roll.

(30) Hamilton Cataract & Power Company, assessment $4,240.00, as shown on Assessment Roll, Folio 160, carried to Collector's Roll as $4,200.00

1922 North Roll

(31) A. C. Condie's assessment $1,000.00, omitted from Collector's Roll.

(32) Neil Sinclair's assessment $300.00, omitted from Collector's Roll.

(33) On Folio 30, Samuel Reeve's assessment of $450.00 is carried to Collector's Roll as $480.00 and charged to Bertha Becker.

(34) Fred Elmes' assessment $540.00, as shown on Assessment Roll, Folio 38, carried to Collector's Roll as $340.00.

MUNICIPALITY OF THE TOWNSHIP OF BARTON

DETAILS OF 1922 LEVIES, TOTAL ASSESSMENT, $3,015,637.

Purpose	Assessment	Rates under By-law 1322–1323–1325	Amount to be Levied according to By-law	Amount Actually Levied	Amount of Requisition
County	$3,015,637 00	$0 57	$17,189 13	$17,172 91	$17,076 95
Township	3,015,637 00	70	21,109 46	21,087 56	21,110 00
Public School	2,939,607 00	50	14,698 03	14,682 55	14,648 00
Separate School	76,030 00	89	676 67	787 90	787 90
Crossings and Bridges		16	4,825 02	4,818 94	4,674 61
Statute Labour	10902 days	50	5,451 00	5,451 00	5,451 00
School Section, No. 2	$664,814 00	76	5,052 59	5,031 43	5,000 00
" " No. 3	1,134,771 00	1 35	15,319 41	16,079 78	16,000 00
" " No. 4	141,177 00	71	1,002 36	1,002 42	1,000 00
" " No. 6	151,618 00	55	833 90	833 98	830 00
" " No. 7	432,923 00	1 63	7,056 64	7,056 85	7,000 00
U. S. S. No. 3	44.950 00	31	139 35	139 36	132 25
" No. 4	102 650 00	1 38	1,416 57	1,416 57	1,385 81
" No. 5	208,704 00	12	250 44	250 44	244 00
S. S. No. 2 Debentures	664,814 00	40	2,659 26	2,648 22	2,660 00
" No. 3 "	1,134,771 00	1 13	12,822 91	13,477 42	13,464 60
" No. 7 "	432,923 00	90	3,896 31	3,896 27	3,851 50
U.S.S. No. 4 "	102,650 00	92	944 38	944 38	943 97
		$13 48	$115,343 43	$116,777 98	$116,260 59

NOTE:—The above does not include Local Improvement Debenture Levies.

MUNICIPALITY OF THE TOWNSHIP OF BARTON

DETAILS OF 1921 LEVIES, TOTAL ASSESSMENT, $2,906,174.

Purpose	Assessment	Rates under By-law 1274	Amount to be Levied according to By-law	Amount Actually Levied	Amount of Requisition
County	$2,906,174 00	$0 59	$17,146 43	$17,150 35	$17,076 95
Township	2,906,174 00	50	14,530 87	14,532 66	14,564 00
Public School	2,831,609 00	47	13,308 56	13,301 42	13,243 00
Separate School	74,565 00	1 03	768 02	790 52	790 52
Crossings & Bridges, Hydro and Quarry	2,906,174 00	16	4,649 88	4,649 52	4,393 03
Statute Labour	10,924 days	50	5,462 00	5,462 00	5,462 00
S. S. No. 2	$611,710 00	80	4,893 68	4,959 40	5,000 00
" No. 3	1,128,365 00	1 40	15,797 11	15,989 39	16,000 00
" No. 4	131,425 00	72	946 26	1,013 22	1,000 00
" No. 6	144,520 00	56	809 31	844 79	830 00
" No. 7	402,645 00	1 45	5,838 35	6,014 46	6,000 00
U. S. S. No. 3	44,850 00	52	233 22	233 22	230 00
" No. 4	69,950 00	1 40	979 30	1,505 47	1,416 00
" No. 5	196,665 00	03	59 00	62 94	61 00
S. S. No. 2 Debentures	611,710 00	39	2,385 67	2,418 48	2,425 00
" No. 3 "	1,128,365 00	42	4,739 13	4,798 02	4,700 00
" No. 7 "	402,645 00	94	3,784 86	3,899 11	3,860 00
U.S.S. No. 4 "	69,950 00	26	181 87	279 59	263 69
		$12 14	$96,513 52	$97,904 56	$97,315 19

NOTE:—The above does not include Local Improvement Debenture Levies.

MUNICIPALITY OF THE TOWNSHIP OF BARTON

DETAILS OF 1920 LEVIES, TOTAL ASSESSMENT, $2,842,162.

Purpose	Assessment	Rates under By-laws 1231–1232–1233	Amount to be Levied according to By-law	Amount Actually Levied	Amount of Requisition
County	$2,842,162 00	$0 59	$16,768 76	$16,760 28	$16,813 28
Township	2,842,162 00	30	8,526 49	8,522 40	8,520 00
Public School	2,765,732 00	22	6,252 76	6,085 92	6,264 00
Separate School	76,430 00	40	305 72	299 02	299 02
Crossings and Bridges, Hydro and Quarry	2,842,162 00	21	5,968 54	5,967 73	5,963 71
Statute Labour	10934 days	50	5,467 00	5,467 00	5,467 00
S. S. No. 2	$617,410 00	49	3,025 31	3,017 02	3,000 00
" No. 3	1,084,157 00	1 91	20,677 40	20,775 85	20,660 00
" No. 4	147,287 00	62	913 18	1,033 72	900 00
" No. 6	151,556 00	60	909 34	966 49	900 00
" No. 7	415,638 00	1 91	7,938 69	7,818 77	7,900 00
U. S. S. No. 3	45,250 00	30	135 75	135 75	132 25
" No. 4	93,610 00	1 38	1,291 82	1,291 82	1,296 00
" No. 5	208,729 00	42	876 66	876 44	869 25
S. S. No. 2 Debenture	617,410 00	42	2,593 12	2,586 78	2,600 00
" No. 3 "	1,084,157 00	48	5,203 95	5,220 70	5,150 00
" No. 7 "	415,638 00	92	3,823 87	3,765 75	3,800 00
U.S.S. No. 4 "	93,610 00	29	271 47	271 47	263 69
		$11 96	$90,949 83	$90,862 91	$90,798 20

NOTE:—The above does not include Local Improvement Debenture Levies.

MUNICIPALITY OF THE TOWNSHIP OF BARTON

DETAILS OF 1919 LEVIES, TOTAL ASSESSMENT, $3,859,556.

Purpose	Assessment	Rates under By-laws 1167–1168–1169	Amount to be Levied according to By-law	Amount Actually Levied	Amount of Requisition
County	$3,859,556 00	$0 49	$18,911 82	$18,917 63	$18,590 00
Township	3,859,556 00	28	10,806 76	10,805 95	10,50 00
Public School	.....	21	7,875 38	7,880 21	7,864 00
Separate School	.....	40	437 50	440 42	440 42
Crossing and Bridges	.....	18	6,947 20	6,948 85	6,769 31
Statute Labour	16,883 days	35	5,909 05	5,909 05	5,909 05
S. S. No. 2	$587,570 00	35	2,056 50	2,053 87	2,000 00
" No. 3	1,020,949 00	1 08	11,026 25	10,920 16	11,000 00
" No. 4	147,777 00	28	413 78	413 78	400 00
" No. 6	151,078 00	47	710 07	709 91	700 00
" No. 7	388,888 00	65	2,527 77	2,632 83	2,500 00
" No. 8	727,485 00	1 72	12,512 74	12,519 45	12,500 00
U. S. S. No. 3	45,250 00	30	135 75	135 75	132 25
" No. 4	93,610 00	1 24	1,160 76	1,160 76	1,152 00
" No. 5	211,279 00	09	190 15	189 47	183 00
S. S. No. 2 Debenture	587,570 00	47	2,761 58	2,757 86	2,735 12
" No. 3 "	1,020,949 00	49	5,002 65	4,955 75	4,936 38
" No. 7 "	388,888 00	1 00	3,888 88	4,049 78	3,891 50
" No. 8 "	727,485 00	84	6,110 87	6,113 20	6,048 20
U.S.S. No. 4 "	93,610 00	25	234 03	234 03	233 76
		$11 14	$99,619 49	$99,748 71	$98,484 99

NOTE:—The above does not include Local Improvement Debenture Levies.

MUNICIPALITY OF THE OWNSHIP OF BARTON

SEPARATE SCHOOL TAX ADJUSTMENT ACCOUNT FOR THE YEAR 1922

Roll Folio—South:		Taxes paid in full	Taxes paid less error	Taxes not paid
83	H. Arnold, 39 Mt. Pleasant (Struck off)	.....	$9 75	.....
84	Thos. C. Neville, 66 Mt. Pleasant	$9 00	.....	.....
86	Rich. Redfern, 187 Mt. Pleasant	.....	.....	$7 00
86	W. A. Smith, 373 Mt. Pleasant (Struck off)	.....	9 00	.....
90	W. J. Ring, 257 Mt. Pleasant	4 75	.....	.....
93	L. L. Blatz, 219 Mt. Pleasant (Struck off)	.....	.....	9 70
95	A. Simpson, 84 Mt. Pleasant	1 75	.....	.....
96	W. A. Filgano, 11 Broadview (Struck off)	.....	1 75	.....
96	John Weardon, 20 Broadview	8 41	.....	.....
96	A. Dermody, 24 Broadview	1 50	.....	.....
96	M. Dermody, 25 Broadview	1 50	.....	.....
96	H. Archibald, 28 Broadview	1 50	.....	.....
97	L. Costie, 35-6 Broadview (Struck off)	.....	3 00	.....
97	Mrs. C. Dalton, 37 Broadview	1 50	.....	.....
97	Jas. F. Carroll, 38 Broadview	1 50	.....	.....
98	Eliz. Mynham, 53 Broadview	1 75	.....	.....
99	Edward Nalley, 77-78 Broadview (Struck off)	.....	14 25	.....
100	John Ferguson, 106 Broadview	.....	.....	1 50
102	John McNamara, 131 Broadview	7 75	.....	.....
102	F. J. Everett, 132 Broadview	7 75	.....	.....
102	M. A. Jones, 147-148 Broadview	3 50	.....	.....
102	James Jones, 156-157 Broadview	3 00	.....	.....
		$55 16	$37 75	$18 20

Items already adjusted—struck off	$47 45
Items to be adjusted by being struck off	8 50
Items to be refunded to ratepayers	55 16
	$111 11

MUNICIPALITY OF THE TOWNSHIP OF BARTON

List of Tax Arrears as at July 31st, 1923

		1919 And previous	1920	1921	1922	Total
Graves, Walter	Bartonville	.....	.....	.....	$31 33	$31 33
Stott, James T	"	.....	.....	.....	8 60	8 60
Corporation City of Hamilton	City Hall	.....	.....	.....	101 22	101 22
Sennett, James	Bartonville	.....	.....	.....	127 82	127 82
Repley, Ed. J	"	.....	.....	.....	22 19	22 19
Archer, Walter	Lots 29 and 30, Rosedale	.....	.....	.....	26 35	26 35
Trewin, John	" 168, Rosedale	.....	.....	.....	14 38	14 38
Savage, H. E	" 41, 42, 43, Rosedale	.....	.....	.....	26 15	26 15
Collison, J. S	" 277, 280, 285, 286, Rosedale	.....	.....	.....	59 84	59 84
Donaldson, D	" 467 to 470, Rosedale	.....	.....	.....	67 22	67 22
Collison, J. S	" 478, 479 Rosedale	.....	.....	.....	19 00	19 00
Pearson, H. G	" 534, 535, Rosedale	.....	.....	.....	18 21	18 21
Finkleman, Rich	" 254, Rosedale	.....	.....	.....	6 20	6 20
Chambers, T. M	" 256, 257, 259, 260, 262 to 264, Rosedale	.....	.....	.....	31 65	31 65
Neilly, C. D	" 83, Rosedale	.....	.....	$6 86	7 91	14 77
Chambers, T. M	" 84, "	.....	.....	6 86	7 91	14 77
Edgar, Anna	" 155, "	.....	$7 26	8 25	7 90	23 41
Collison, J. S	" 267 and 268, Rosedale	.....	.....	.....	15 25	15 25
Lemon, H. G	" 269 and 270, "	.....	.....	.....	15 25	15 25
McIntosh, James	" 265,Rosedale	.....	.....	.....	28 25	28 25
Johnson, James A	" 496, "	.....	.....	.....	6 20	6 20
Laird, Violet	" 212, "	.....	.....	.....	7 23	7 23
Nutt, F. W	" 218 and 219, Rosedale	.....	.....	.....	13 90	13 90
Greenwald, Louisa	" 220, "	.....	.....	.....	7 23	7 23
Greenbaum, Wolf	" 222 and 223, Rosedale	.....	.....	.....	13 90	13 90
Finkleman, Rich	" 224, Rosedale	.....	.....	.....	7 23	7 23
Pearson, H. G	" 531 and 533, Rosedale	.....	.....	.....	11 30	11 30
Cooke, Herbert	" 556 and 557, "	.....	.....	12 87	11 30	24 17
Wibby, Thos	" 354 and 355, "	.....	.....	.....	11 30	11 30
Luxon, Edith	" 604 to 607, "	.....	.....	.....	22 59	22 59
Townsend, W. J	" 622 to 625, "	.....	.....	19 42	18 64	38 06
Harvey, Geo. R	Bulk Lots, Rosedale	.....	.....	312 54	295 02	607 56
McQuarrier, Florence B	Lots 116, Keswick Gardens	.....	.....	.....	15 25	15 25
Marshall, C. W	" 68, " "	.....	.....	9 64	9 25	18 89
Collins, Gordon V	" 136, " "	.....	.....	.....	34 69	34 69
Bethune, J. F	" 138 and 140, Keswick Gardens	.....	.....	.....	17 81	17 81
Sharpe, J. W	" 14 and 15, King Street Park	.....	.....	.....	13 90	13 90
Edey, Arthur	" 24 and 25, Overdene	.....	.....	15 56	14 90	30 46
Heys, Oswald	" 48, Overdene	.....	.....	7 26	6 95	14 21

Bateman, W. H	"	59 and 60, Overdene	20 75	12 68	14 52	13 90	61 85
Hoover, F. Y	"	212, Overdene	.....	.....	4 24	8 25	12 49
Zander, Augusta	"	220, "	.....	.....	4 24	8 25	12 49
Hickey, Geo. W	"	98, "	.....	6 66	8 66	7 23	22 55
Midgley, G. W	"	97, "	.....	.....	.....	7 23	7 23
Rodgers, Frank	"	108, "	.....	.....	.....	29 94	29 94
Deuber, Emil	"	113, "	.....	.....	.....	7 23	7 23
Montague, M. A	"	118, "	.....	.....	.....	7 23	7 23
Hill, Stanley H	"	121, "	.....	.....	.....	7 23	7 23
Dawson, Bert	"	122, "	.....	.....	11 77	11 30	23 07
Lister, Gilbert G	"	142 and 143, Overdene	.....	.....	3 83	29 46	33 29
French, T. A	"	N25 and 153, Overdene	.....	.....	.....	29 11	29 11
Dyment, Welbert T	"	67, Tuxedo Gardens	.....	.....	9 66	9 25	18 91
Tuxedo Land Company	"	211, " "	.....	.....	.....	10 60	10 60
Moran, C. C	"	214 and 215, Tuxedo Gardens	.....	.....	.....	17 97	17 97
Reid, Emily	"	11, Dominion Park	.....	.....	.....	7 23	7 23
Inman, C. T	"	14, " "	6 23	6 68	13 18	7 23	33 32
Dyet, Beatrice A	"	17, " "	.....	.....	.....	7 23	7 23
Burrows, C. W	"	31, " "	.....	.....	7 54	18 65	26 19
Summers, Harry	"	42, " "	.....	.....	9 98	4 50	14 48
Anthony, Fred	"	46, " "	.....	.....	13 43	7 23	20 66
Royal House Furn	"	45, Kingsvale	.....	.....	11 68	11 02	22 70
Douglas, Mrs. P	"	48, "	.....	.....	10 81	11 02	21 83
McIver, John	"	64, "	.....	.....	17 26	16 09	33 35
Bain, H. M	"	70 and 71, Kingsvale	.....	.....	56 71	43 15	99 86
Way, H. C	"	76, Kingsvale	.....	.....	14 60	13 79	28 39
Edwards, Harry	"	77, "	.....	.....	.....	12 38	12 38
Smelser, Wm. A	"	95 and 96, Kingsvale	.....	.....	.....	24 23	24 23
Madgett, Albert	"	110, Kingsvale	.....	.....	.....	12 38	12 38
Madgett, G. H	"	111, "	.....	.....	13 12	12 38	25 50
Powis, A. W	"	154, "	.....	.....	13 10	12 38	25 48
Springer, J. W	"	156, "	.....	.....	13 10	12 38	25 48
Struth, Robert	"	157, "	.....	.....	.....	12 38	12 38
Bottomley, Chas. E	"	178 and 179, Kingsvale	.....	.....	.....	6 30	6 30
Bisrodner, Louis	"	180, Kingsvale	.....	.....	.....	20 19	20 19
Lovejoy, Thos	"	184, "	33 61	12 25	13 10	12 38	71 34
McMillan, Sarah	"	185, "	.....	.....	.....	12 38	12 38
Coleman, Maurice H	"	200, "	.....	.....	.....	47 21	47 21
Mansell, D. A	"	206, "	.....	.....	.....	12 38	12 38
Smith, R. R	"	5, S.S. No. 4	.....	.....	2 18	8 37	10 55
Degeer, Louisa	"	6, "	5 23	6 49	26 04	.....	37 76
Galloway, Andrew	S.E.L.	1, "	.....	.....	.....	11 83	11 83
Wooley, T. A	"	15, U. S. S. No. 5	.....	.....	.....	5 61	5 61
Farewell, J. M	"	15, "	.....	.....	.....	16 86	16 86
Simpson, Ham	"	15, "	.....	.....	.....	39 93	39 93

List of Tax Arrears as at July 31st, 1923—Continued

			1919 And Previous	1920	1921	1922	Total
Hewson, J. H	Lots	15, U. S. S. No. 5	.....	.....	.....	$10 67	$10 67
Lord, Albert	"	17, "	.....	.....	.....	122 65	122 65
Brown, Mrs. M. C	"	18, "	.....	.....	.....	57 37	57 37
Yeates, Wm	"	2, St. James Park	.....	.....	.....	6 51	6 51
Still, Evatt	"	14, "	.....	$9 94	$9 06	5 61	24 61
Morton, G. P	"	17, "	.....	.....	.....	5 61	5 61
McConnell, Olive	"	21, "	.....	18 04	15 85	15 07	48 96
McCoy, David	"	27, "	.....	.....	.....	8 35	8 35
Yeates, Wm	"	84, "	.....	.....	.....	11 07	11 07
Leggie, A. F	"	63 to 67, St. James Park	.....	38 76	35 34	34 43	108 53
Mowers, S. H	"	97 and 98 "	.....	.....	.....	14 44	14 44
Whitaker, Walter	"	109, St. James Park	.....	.....	.....	7 78	7 78
Langley, H. C	"	148, 149, 150, St. James Park	.....	.....	.....	27 02	27 02
Yeates, E. G	"	156 to 160, St. James Park	$45 40	46 62	35 70	40 93	168 65
Isbester, R. B	"	161 to 166, "	.....	52 79	55 24	46 70	154 73
Hambley, Martha	"	167, St. James Park	.....	.....	.....	7 78	7 78
Gates, T. Alex	"	260, 261, 262, St. James Park	.....	.....	27 75	26 49	54 24
Linton, Herbert	"	313, St. James Park	.....	.....	.....	13 01	13 01
Mackie, F. J	"	314 and 315, St. James Park	13 44	14 18	12 94	13 01	53 57
Hopkins, Geo	"	320, St. James Park	.....	7 76	7 08	6 84	21 68
Carlson, Chas	"	319, "	.....	.....	.....	6 84	6 84
Venator, Lottie	"	332, "	.....	.....	.....	6 84	6 84
Venator, W. J	"	333, "	.....	7 77	7 07	6 84	21 68
Wright, Geo. E	"	326, "	.....	.....	.....	6 84	6 84
Bedwell, Lilly	"	358, St. James Park	17 84	7 18	6 53	6 27	38 72
Grindall, Joel	"	367, "	13 75	7 16	6 53	6 30	33 74
Grindall, Marion	"	368, "	13 75	7 16	6 53	6 30	33 74
Hodson, Herbert	"	396, "	.....	.....	.....	6 27	6 27
Ford, Ethel	"	2, 25, Mountain Crest	.....	.....	.....	10 54	10 54
Storey, Mrs. H	"	3, 26, "	.....	.....	.....	10 54	10 54
Allingham, A. W	"	38, "	.....	.....	.....	7 80	7 80
Ford, Mrs	"	39, "	.....	.....	.....	7 80	7 80
Brant, Fred	"	9, "	.....	.....	.....	4 49	4 49
Forth, John	"	13, "	21 28	4 25	3 87	3 93	33 33
Hartney, Annie	"	21 to 24, 27, 31, Mountain Crest	.....	.....	.....	17 44	17 44
Forth, Sarah	"	57, Mountain Crest	.....	.....	.....	3 93	3 93
Burley, Mrs. E	"	32, "	.....	.....	.....	3 93	3 93
Hall, Hugh L	"	33 and 41, Mountain Crest	.....	.....	6 52	6 74	13 26
Griffin, D. N	"	40, Mountain Crest	.....	.....	.....	3 93	3 93
Thornton, F. J. H	"	44 and 45, Mountain Crest	.....	.....	.....	6 74	6 74
Hodson, Lillian	"	48, Mountain Crest	.....	.....	.....	3 93	3 93

Hodson, Bertie	"	49, "	.....	.....	.....	3 93	3 93
MacDougall, A. R	"	Bulk Lots, Edgemount	.....	.....	.....	73	73
Petrie, H. D	"	112, Edgemount	.....	.....	.....	3 36	3 36
Armstrong, Thos	"	127 and 128, Edgemount	.....	52	5 45	5 61	11 58
Jermine, Elizabeth	"	138, Edgemount	.....	3 64	3 32	3 36	10 32
Leslie, A	"	140, "	.....	.....	.....	3 36	3 36
Stewart, R. J	"	Bulk Lots, Edgemount	.....	.....	3 32	15 73	19 05
Gills, Catharine	"	324, Edgemount	.....	.....	96	3 36	4 32
Waterman, Frank	"	468, "	5 61	3 64	3 33	3 36	15 94
Aitchison, T. P	"	889, "	.....	.....	.....	3 36	3 36
Cooke, Alton J	"	687 to 693, Edgemount	.....	16 54	15 13	15 73	47 40
Brownie, L. L	"	28 and 29, Garthmount	.....	.....	.....	4 49	4 49
Lord, Albert	"	191 and 192, "	.....	.....	14 08	14 61	28 69
Martin, J. H	"	197, 198, 199, "	.....	.....	.....	11 24	11 24
Young, J. R	"	N. Pt. 10, S.S. No. 6	.....	.....	.....	15 29	15 29
Dorr, John	"	S½ 14, "	.....	.....	.....	87 14	87 14
Horning, Mary	"	N½ 14, "	.....	.....	.....	14 91	14 91
Burkholder, Archie	"	9, S.S. No. 7	.....	.....	.....	65 12	65 12
Cuthill, George	"	9, "	.....	10 82	42 06	46 71	99 59
Olmstead, St. Clair	"	7, "	.....	.....	.....	97 42	97 42
Lavenbien, Daisy	"	8, "	.....	.....	.....	12 10	12 10
Price, Wm	"	8, "	.....	.....	27 90	24 77	52 67
Mundall, John	"	8, "	.....	.....	.....	9 23	9 23
Clark, Hodd	"	8, "	.....	.....	45 98	43 76	89 74
Arbuckle, Geo	"	8, "	.....	.....	.....	29 44	29 44
McAllister, R. D	"	11 and 12, Eastmount	.....	.....	.....	54 12	54 12
Muirhead, N. C	"	13, Eastmount	.....	.....	45 05	49 06	94 11
Moore, Wm	"	18, 19, Eastmount	.....	.....	.....	40 87	40 87
French, Samuel	"	20 to 29, "	.....	.....	.....	60 61	60 61
McKeever, Mrs. B. C	"	76 and 77, "	.....	.....	.....	8 44	8 44
Gamble, Julia	"	79, "	.....	.....	.....	32	32
Baker, J. A	"	40 to 45, "	.....	34 69	32 25	31 64	98 58
McCrae, Keith	"	48 and 49, "	.....	.....	.....	12 87	12 87
Fyall, Wm. R	"	50, "	5 95	7 95	7 17	6 99	28 06
Goddard, K. George	"	53, "	.....	.....	.....	7 04	7 04
Thompson, Mrs. M	"	55. "	.....	.....	42 16	41 18	83 34
Pendlington, George	"	65 and 66, "	.....	.....	.....	14 08	14 08
Thompson, M. S	"	1, 4, 48, 51 and 53, Hamilton Heights	.....	.....	.....	160 50	160 50
" "	"	39, 40, 46, Hamilton Heights	28 80	58 56	52 76	51 81	191 93
Gibson, Lyle	"	11, Hamilton Heights	.....	7 93	7 17	6 99	22 09
Findlay, Eliz	"	16, " "	.....	7 93	7 17	6 99	22 09
Coombe, G. E	"	20 and 21, Hamilton Heights	.....	14 60	13 15	12 87	40 62
Worthy, John E	"	54, Hamilton Heights	.....	.....	.....	6 99	6 99
Thompson, M. N	"	55 to 62, etc., Hamilton Heights	55 18	44 77	40 34	39 56	179 85
Thompson, Mary S	"	7, Wentworth Heights	.....	.....	.....	164 14	164 14

List of Tax Arrears as at July 31st, 1923—Continued

			1919 And Previous	1920	1921	1922	Tota
Johnson, M. J.	Lots	1, Stanford Survey	.....	.....	.....	$71 65	$71 65
Strangwood, A. E.	"	9 and 10, Stanford Survey	.....	.....	.....	19 46	19 46
Powell, H. J.	"	18, Stanford Survey	.....	.....	.....	20 44	20 44
King, Thos. R. E.	"	21, " "	.....	.....	.....	18 47	18 47
Laxton, Harry	"	22, " "	.....	.....	$35 96	35 86	71 82
Mansfield, Sarah	"	23, " "	.....	.....	.....	7 57	7 57
Peterson, A. E.	"	24, " "	.....	.....	.....	39 80	39 80
Hewitt, John	"	28, " "	.....	.....	.....	8 07	8 07
Shasobsky, M. I.	"	25, " "	.....	.....	10 12	9 67	19 79
Jamieson, Mrs. E.	"	1, 2 and 3, Gibson Survey	.....	$17 28	41 43	37 93	96 64
" "	"	7, Gibson Survey	$11 09	16 37	16 39	14 97	58 82
Hollingworth, Fanny	"	13, "	.....	.....	.....	47 99	47 99
Light, Herbert	"	17, "	.....	.....	.....	18 74	18 74
Courtland, Alma	"	18, 19, "	.....	.....	14 33	37 48	51 81
Prosser, Rich	"	21, "	.....	.....	12 51	47 99	60 50
Stone, O. W.	"	S28, 22, "	.....	.....	20 55	41 77	62 32
Telford, Alex.	"	N12, 22, "	.....	.....	.....	27 10	27 10
Jaggard, Wm.	"	11, Mount Hamilton G.	14 79	8 84	8 00	6 00	37 63
Connor, Mrs.	"	12, " "	.....	8 62	8 00	7 66	24 28
Walker, Mrs.	"	14, " "	.....	8 62	8 00	7 66	24 28
Lamb, Fred	"	21 and 22, Mount Hamilton G.	.....	.....	.....	43 75	43 75
Nixon, F. A.	"	30, 39, 40, " "	.....	.....	.....	22 02	22 02
Fordyce, W. G.	"	44, Mount Hamilton G.	.....	.....	.....	32 96	32 96
Pett, J. E.	"	204, " "	.....	.....	6 18	6 01	12 19
Ready, Wm.	"	78, " "	.....	.....	.....	27 61	27 61
Lambert, C. H.	"	81, " "	4 93	10 21	10 45	9 89	35 48
Menary, Mary	"	90 and 91, Mount Hamilton G.	30 53	20 44	19 70	18 68	89 35
Ireland, S. F.	"	119, Mount Hamilton G.	.....	.....	8 23	7 77	16 00
Arnold, Wm.	"	123 and 124, Mount Hamilton G.	.....	.....	24 34	21 41	45 75
Wheeler, A. H.	"	128, Mount Hamilton G.	.....	.....	.....	14 32	14 32
Wheeler, Henry	"	133, " "	.....	.....	35 12	32 96	68 08
Jones, Jessie	"	134, " "	.....	.....	8 45	8 07	16 52
Fagan, Thos.	"	146 and 147, Mount Hamilton G.	.....	.....	.....	12 36	12 36
Atkin, Walter	"	158 and 159, " "	.....	.....	.....	45 39	45 39
Gill, F. C.	"	160, Mount Hamilton G.	.....	.....	19 60	18 79	38 39
Pocock, C. C.	"	172 and 173, Mount Hamilton G.	.....	17 38	15 70	15 05	48 13
Shields, W. T.	"	176, 177, 178, Mount Hamilton G.	.....	.....	.....	46 01	46 01
Arnold, Wm.	"	183, 184, 185, 186, Mount Hamilton G.	.....	.....	31 39	20 13	51 52
Shaw, Elizabeth	"	192, Mount Hamilton G.	7 88	9 35	8 46	8 07	33 76
Upson, James	"	193 " "	.....	.....	.....	17 69	17 69
Kipps, Stephen	"	194 " "	.....	9 35	8 46	8 07	25 88

Hockaday, Georgina	" 198 " "					8 07	8 07	
Smith, Wm.	" 199 " "					8 07	8 07	
Peart, J. E.	" 210 " "					14 19	14 19	
Mallard, J. H.	" 211 " "				26 32	28 71	55 03	
Gill, George	" 212 " "					38 52	38 52	
Christmas, Mrs. L. B.	" 213 and 214 Mount Hamilton G					28 38	28 38	
Johnson, John	" 215 " 216 " "					39 30	39 30	
Forshaw, John	" 219 " 220 " "				30 37	28 38	58 75	
Brown, Herbert	" 221 " 222 " "	3 75	33 52	30 37	28 38	96 02		
Hand, John P. Estate	" 223, 224, 225 " "					49 83	49 83	
Shannon, Eliz.	" 230 and 231 Mount Hamilton G					3 46	3 46	
Stone, E. E.	" 241 Mount Hamilton G				4 18	14 19	18 37	
Arnold, Wm.	" 243 " "		2 18	28 22	11 84	42 24		
Philpott, D.	" 261 and 262 Mount Hamilton G			7 96		7 96		
Munn, J. W.	" Parcel E, Mount Hamilton G				6 01	6 01		
Bayliss, John	" 19 and 20 Livingstone		12 38	11 15	10 91	34 44		
Cocker, Frank	" 29 Livingstone				51 61	51 61		
Folkes, H. G.	" 1 Chamberlain P.				2 79	2 79		
May, C.	" 5 "				7 66	7 66		
Duke, H. A.	" 7 "				7 66	7 66		
Watt, Wm.	" 8, 9, 10 "				20 77	20 77		
Wilkinson, Walter	" 18 and 19 "				14 21	14 21		
Scott, D. C.	" 21 "	32 81	8 84	8 00	7 66	57 31		
O'Neill, Mrs. M.	" 22, 23, 430, 431 Chamberlain P.				31 61	31 61		
Rendall, Wm.	" 84 and 85 Chamberlain P.			20 23	19 16	39 39		
Thompson, Adell	" 88 and 122 "				10 91	10 91		
French, Mrs. D.	" 92 and 93 "				10 91	10 91		
Butt, Kate	" 99 Chamberlain P.				6 01	6 01		
Livingston, Thos.	" 100, 101, 102 Chamberlain P.		13 40	16 13	15 82	45 35		
Zopolin, Barach	" 104 Chamberlain P.		6 28	5 38	6 01	17 67		
Stephenson, F. W.	" 105, 112 "		12 55	10 77	10 91	34 23		
E. B. Bainhart	" 190 "	12 06				12 06		
Cashman, D. F.	" 109 "				6 01	6 01		
Ellis, Mrs. J. M.	" 120 "				6 01	6 01		
McMillan, Alex.	" 121 "	20 21	6 85	6 18	6 01	39 25		
Patchell, Kate	" 123 "				6 01	6 01		
Edgar, Chas. Estate	" 124, etc. "	300 98	51 92	42 30	44 90	440 10		
Wilson, Mary	" 127, 322 "	58 08	14 88	13 43	12 98	99 37		
Hull, Edward	" 128, 129 "	86 85	21 37	19 32	18 34	145 88		
Thornton, T. P.	" 186, 187 "				22 47	22 47		
Easton, Samuel	" 188 "				8 07	8 07		
Daisy, Field	" 189 "	7 88	9 35	8 46	8 07	33 76		
Collins, Arnold	" 191 "			8 45	8 07	16 52		
Keating, James	" 292 etc. "	199 35	44 19	34 96	33 31	311 81		
Fenlater, John	" 222 "	57 87	15 27	13 84	12 97	99 95		

LIST OF TAX ARREARS AS AT JULY 31ST, 1923—Continued

				1919 and previous	1920	1921	1922	Total
Morris, P. R.	Lots	329 etc.	Chamberlain P.	.....	.....	$46 56	$54 60	$101 16
" "	"	290	"	.....	$10 24	9 30	8 84	28 38
Laidlaw, R. G.	"	291	"	.....	9 35	8 46	8 07	25 88
Whitaker, W. G.	"	296, 297	"	.....	.....	.....	13 84	13 84
Spence, T. B.	"	304	"	.....	.....	.....	8 07	8 07
Arbuckle, Henry	"	308	"	.....	10 57	9 57	9 09	29 23
Dowkes, John	"	315, 409	"	$24 17	.....	.....	11 76	35 93
Polehelan, Mrs. F.	"	316	"	.....	.....	.....	8 07	8 07
Bailey, W. F.	"	298, 405	"	24 20	20 37	12 13	11 78	68 48
Hefton, Geo. W.	"	317	"	30 05	9 35	6 07	8 07	53 54
Rennce, J. M.	"	318, 319	"	.....	.....	.....	13 84	13 84
Truelove, Mrs. M.	"	332	"	123 57	19 04	17 02	16 08	175 71
Taylor, Edith M.	"	390, 391	"	29 04	10 99	9 92	9 70	59 65
Walker, W. M.	"	402, 432	"	18 34	11 01	9 92	9 70	48 97
Seers, Geo. A.	"	404	"	23 57	6 86	6 18	6 00	42 61
Hammond, J. J.	"	406 etc.	"	.....	.....	21 70	21 28	42 98
Craig, W. and A.	"	410, 411	"	41 31	11 13	9 92	9 70	72 06
Fletcher, J. A.	"	412	"	.....	.....	.....	6 01	6 01
Lloyd, G. W.	"	416	"	5 13	6 86	6 18	6 01	24 18
Crawford, Annie	"	418, 419	"	.....	.....	.....	9 70	9 70
Stewart, Mrs. Mary	"	422, 243	"	.....	.....	.....	9 70	9 70
Livingston Bros.	"	110 etc.	"	.....	.....	85 79	37 84	123 63
Carter, Henry	"	10	Wilson Survey	.....	.....	.....	68 95	68 95
Wilson, Robt.	"	N16', 15 and 16	Wilson Survey	.....	.....	9 66	9 44	19 10
Rolph, E. A.	"	8	Wilson Survey	.....	.....	.....	54 87	54 87
Mills, Geo. E.	"	2, 3	Brandon Hill	.....	.....	.....	11 77	11 77
" "	"	13	"	.....	.....	.....	43 96	43 96
McQueen, Herbert	"	173	"	.....	.....	15 87	43 96	59 83
Sale, H. J.	"	362, 363	"	.....	.....	.....	60 76	60 76
Wyllie, Marion	"	374	"	.....	.....	.....	77	77
Andrews, S. C.	"	518	"	11 32	15 16	13 66	18 08	58 22
Baird, Matthew	"	15	"	.....	.....	.....	11 00	11 00
Linkins, Fred	"	19	"	.....	.....	37 19	56 06	93 25
Leach, Daniel	"	20	"	.....	23 39	54 18	51 15	128 72
Kress, Joseph	"	167	"	.....	.....	.....	56 54	56 54
Roblin, E.	"	171	"	.....	.....	.....	20 90	20 90
Lowdan, W. A.	"	205	"	.....	.....	.....	55 62	55 62
Wilson, Eliz.	"	92, 93	"	17 51	14 61	13 16	12 87	58 15
Abott, W. H.	"	91, 94, 95	"	.....	.....	47 78	46 90	94 68
Boniface, J. D.	"	6	Hampton Heights	.....	.....	8 61	8 22	16 83
Le Barre, Charlotte	"	9	"	.....	9 69	8 77	8 22	26 68

Smith, Wm.	"	162 "				6 18	6 01	12 19
Mathews, Jessie	"	441, 442 "		11 78	17 02	15 37	10 91	55 08
Shaw, A. M.	"	489, 490 "				21 70	21 28	42 98
Bailey, J. E.	"	101, 150, 1, 2 "					39 29	39 29
Ing, James	"	1 and 195 Orlando Heights					10 91	10 91
Dunlop Estate	"	8 and 9 "					10 91	10 91
Kirkham, Richard	"	26 "				6 18	6 01	12 19
Harper, G. W.	"	36 and 37 "			9 63	8 69	8 47	26 79
Scholes, Dora	"	77 and 78 "					8 47	8 47
Rousseau, Henry	"	145 and 146 "				8 68	8 47	17 15
Clark, George	"	184 Orlando Heights			6 84	6 18	6 01	19 03
Johnson, Fred	"	188 "					6 01	6 01
Schultz, A. L.	"	189 "					6 01	6 01
Jarvis, Edna T.	"	191, 193 "					8 47	8 47
Urie, Ethel M.	"	192 "					6 01	6 01
Urie, Geo. V.	"	194 "				6 18	6 01	12 19
Valley Crest Land	"	Bulk Lots, Hilcrest Survey					180 65	180 65
Bulmer, C. T.	"	15 S.S. No. 3					46 74	46 74
Whitney, Mrs.	"	13 " " 3					58 88	58 88
Smith, Harry W. A.	"	11 " " 3					27 87	27 87
Crowhurst, Lilly E.	"	11 " " 3					31 64	31 64
McLeod, Robt.	"	12 " " 3					28 27	28 27
Radford, Wm.	"	13 " " 3					36 16	36 16
Jamieson, Mrs. E.	"	part 41 Mount Pleasant					8 61	8 61
Read, C. O.	"	48 "					79 09	79 09
Campbell, Victor	"	7, 8, 9 "					17 71	17 71
Pottruff, J.	"	90, 1, 2 "					47 84	47 84
Rushton, Harold	"	110, Mount Pleasant			7 65	19 70	19 88	47 23
Tilleray, James	"	114, "					40 51	40 51
Coppin, George	"	118, "				1 72	39 29	41 01
Neville, Joseph	"	119, "					8 80	8 80
Chilcott, Albert	"	491, "				50	54 92	55 42
O'Neill, James	"	476, 477 "				7 13	65 40	72 53
Groves, Thos.	"	472, 473 "					23 10	23 10
Marshall, Fred	"	471, "					28 09	28 09
Gillard, Arthur	"	470, "					27 18	27 18
Cook, Robert	"	464, "				21 74	45 36	67 10
Vansickle, M. O.	"	454-5-6 "					34 64	34 64
Klenebell, Fred	"	452, 453 "					61 77	61 77
Weaver, Louisa	"	434, "					10 48	10 48
Ebbut, C. W.	"	432, 433 "					23 85	23 85
Rossall, George	"	426, 427, "				23 59	23 85	47 44
Scott, Wm.	"	425, "					2 19	2 19
Langdon, Mrs. M.	"	423, 424, "					57 85	57 85
Pickering, A. H. L.	"	420, "				27 47	39 66	67 13

List of Tax Arrears as at July 31st, 1923—Continued

			1919 and previous	1920	1921	1922	Total
Cooke, Elizabeth	Lots	415, 416, Mt. Pleasant	.....	$26 52	$23 60	$23 84	$73 96
Shaw, D. A.	"	397, "	.....	.....	.....	32 22	32 22
Marshall, J. R.	"	130, "	.....	.....	.....	48 99	48 99
Johnson, Fred	"	134, "	.....	.....	.....	11 55	11 55
Richards, Ernest	"	140, "	.....	.....	.....	7 06	7 06
Hewston, John	"	151, "	.....	.....	.....	34 44	34 44
Rooke, H. E.	"	152, "	.....	.....	41 11	42 94	84 05
McEnnery, S. R.	"	31, "	.....	.....	.....	44 33	44 33
Atkinson, John	"	32, "	.....	.....	.....	41 73	41 73
Richards, Wm.	"	33, "	.....	.....	22 33	46 59	68 92
Phillips, G. W.	"	54, "	.....	.....	.....	42 70	42 70
Jolley, Joseph	"	61, "	.....	.....	6 85	47 31	54 16
Ford, F. J.	"	65, "	.....	.....	6 85	23 06	29 91
Delvey, B. J.	"	183, "	.....	.....	.....	33 19	33 19
Dertlinger, Roy	"	184, "	.....	.....	.....	29 96	29 96
Willson, T. G.	"	186, "	.....	.....	.....	38 04	38 04
Redfern, Rich.	"	187, "	.....	.....	39 46	25 57	65 03
McKeown, Mary	"	191, 192, "	.....	.....	.....	18 15	18 15
Tarlton, James	"	377, 378, "	.....	.....	.....	47 86	47 86
Mayo, A. P.	"	357, "	.....	.....	.....	33 55	33 55
Lamb, Jane	"	347, "	.....	.....	84	17 79	18 63
Smith, Arthur	"	327, "	.....	.....	31 30	32 34	63 64
Castleton, Wm. E.	"	317, 18, 19, "	.....	.....	.....	43 45	43 45
Springs, Arthur	"	294, "	.....	.....	19 21	32 34	51 55
Pusson, Edward	"	292, 293, "	.....	.....	.....	28 46	28 46
Pankhurst, Horace	"	286 to 289 "	.....	.....	.....	43 80	43 80
Whitehouse, Mrs. A.	"	277, "	.....	.....	3 33	32 34	35 67
Carter, H. G.	"	273, 4, 5, "	.....	.....	.....	62 15	62 15
Wright, R. J.	"	272, "	.....	.....	.....	32 26	32 26
Pickering, L.	"	262, "	.....	.....	32 18	46 51	78 69
Pickering, A. H.	"	261, "	.....	.....	.....	46 52	46 52
Wardell, Lawson	"	256, "	.....	.....	.....	17 41	17 41
Wardell, B. O.	"	255, "	.....	.....	91	23 77	24 68
Law, George	"	252, "	.....	.....	.....	31 97	31 97
Pickering, Walter	"	243, "	.....	.....	14 04	46 51	60 55
Parrish, Leslie	"	237, "	.....	.....	.....	27 98	27 98
Law, Wm. A.	"	236, "	.....	.....	.....	42 89	42 89
Mitchell, Robert	"	197, "	.....	.....	.....	46 52	46 52
Shaw, Chas.	"	200, "	.....	.....	.....	41 67	41 67
Jamieson, W. H.	"	72, "	.....	.....	.....	26 86	26 86
Furry, Isaac	"	78, "	.....	.....	48 44	.....	48 44

Muller, Hugo	" 214, "				76 40	76 40	
Blatz, L. P.	" 219, "				31 00	31 00	
Laidlaw, Ada	" 224, "			25 86	43 24	69 10	
Mallett, W. A.	" 229, "				26 38	26 38	
Burton, John	" 302, 303, "			12 53	20 36	32 89	
Adamson, W.	" 308, 309, "				55 97	55 97	
Cotter, T. C.	" 312, "		12 82	22 34	17 84	53 00	
Turnbull, C. H.	" 76, Broadview				44 00	44 00	
Englehart, A.	" 23, "				33 61	33 61	
Thompson, Vivian	" 31, 32, "		16 14	14 06	15 65	45 85	
Williamson, A. W. G.	" 42, 43, "				31 11	31 11	
Gallie, Wm.	" 49, "				51 49	51 49	
Demerling, A. W.	" 79, "	28 92			40 58	69 50	
Hyder, Amos	" 85, "			52 69		52 69	
Ford, Ada L.	" 86, "				1 18	1 18	
Rymal, S. C.	" 102, "				52 79	52 79	
Ferguson, John	" 106, "				6 73	6 73	
Woods, H. C. S.	" 120, "				60 81	60 81	
Harvey, J. P.	" 129, "				24 27	24 27	
Kingston, John	" 142, "				68 66	68 66	
Starr, John	" 151, "				44 00	44 00	
McIlvenney, E. W.	" 154, "	3 68	12 14	10 68	11 40	37 90	
Downing, W. G.	" 167, "			10 68	46 41	57 09	
Taylor, Emma G.	" 170, "			46 04	48 79	94 83	
Pickering Bros.	" 1, 2, 3, 4, "				72 46	72 46	
Keith, Wm.	" Garbage, Broadview				4 71	4 71	
Gunn, James	" Business, 72 Broadview				14 81	14 81	
Mission Hall	" 10, Broadview		66 40	57 17	58 41	181 98	
Ballington, T.	" Business, 10 Broadview				4 85	4 85	
Zuber, Andrew	" 1, Mountville Add.				23 51	23 51	
Swarbrick, Walter	" 10, "				30 69	30 69	
Clements, G. A.	" 13, "	6 02	7 51	6 58	7 17	27 28	
Rushton, John	" 62, "			9 77	15 51	25 28	
Somers, Ely A.	" 78, "				23 35	23 35	
Heaps, George	" 80, 81, "				6 20	6 20	
Henstridge, F. W.	" 95, "				27 87	27 87	
Henstridge, Mary L.	" 96, "				5 70	5 70	
McDonald, J. A.	" 98, 99, 100, "				50 08	50 08	
Hatfield, Wm.	" 234, "				26 71	26 71	
McIntyre, D. L.	" Bulk Lots, "				187 19	187 19	
Wentworth Construction Co.	" 129, etc., "				120 96	120 96	
Elliott, Joseph	" 8, Mountville			12 75	13 61	26 36	
Wentworth Construction Co.	" 13, "				31 65	31 65	
Mountville Limited	" 14, 15, 17, "	6 53	23 64	35 50	32 84	98 51	
" "	" Bulk Lots, "				114 48	114 48	

List of Tax Arrears as at July 31st, 1923—Continued

			1919 and previous	1920	1921	1922	Total
Goatley, John	Lots	57, Mountville	.....	.....	.....	$41 22	$41 22
Weaver, George	"	28 of 62, 3, 4, Mountville	.....	.....	.....	45 30	45 30
Corbett, Peter	"	30' of 62, 3, 4, "	.....	$22 53	$40 86	42 94	106 33
Smellie, Thos	"	71, Mountville	$8 59	9 75	9 92	10 46	38 72
Mountville Limited	"	108, 119, 121 to 126; 128 to 131, 133, 136, 139, 140, 143, 146, 147, 84 to 86, 91, 99, 101 to 103.	37 25	104 83	158 02	162 11	462 21
Garrett, Bella	"	87, Mountville	.....	.....	3 56	10 31	13 87
Mountville Limited	"	89, 217, Mountville	.....	.....	5 91	41 67	47 58
Lavenbien, Thos	"	92, 93, Mountville	.....	.....	16 04	16 87	32 91
Wythe, Wm	"	111, Mountville	.....	.....	8 61	8 99	17 60
Neiley, Dr. C. E	"	114, 5, 6, Mountville	.....	2 72	24 08	25 33	52 13
Work, Thos	"	117, 118, "	.....	.....	14 28	14 99	29 27
Mountville Limited	"	137, 138, "	.....	17 70	16 05	16 87	50 62
Pace, W. H	"	141, Mountville	.....	29 56	8 61	8 99	47 16
Wethington, T. N	"	144, 145, Mountville	.....	.....	25 50	25 25	50 75
Bedell, H. O	"	148, Mountville	.....	.....	19 06	23 94	43 00
Mountville Limited	"	Bulk Lots	.....	121 58	227 53	233 98	583 09
" "	"	157	.....	.....	.....	8 99	8 99
Zimmerman, M. E	"	159, 203, Mountville	16 13	18 17	16 05	16 87	67 22
Begg, Jas. A	"	172, Mountville	.....	9 75	8 61	8 99	27 35
Mountville Limited	"	187, "	.....	9 35	8 61	8 99	26 95
Dunlop, J. B	"	191, 246, Mountville	12 66	14 30	12 68	13 29	52 93
McDougall, Mary H	"	211, Mountville	.....	.....	9 87	10 30	20 17
Mountville Limited	"	Bulk Lots, Mountville	.....	159 78	159 96	159 60	479 34
Vogt, Robert	"	228, 229, Mountville	.....	.....	.....	37 24	37 24
McQuag, Mrs. F	"	231, Mountville	.....	.....	8 61	8 99	17 60
Stewart, J. W	"	270, 271, Mountville	32 39	18 18	16 05	16 87	83 49
Curry, R. J. A	"	272, 273, "	.....	.....	16 04	16 87	32 91
McDuffie, Robert	"	4, Muir's Survey	.....	.....	.....	31 81	31 81
Fisher, Jacob	"	5, "	.....	.....	.....	16 85	16 85
Wilson, Eliz	"	12, "	.....	.....	16 70	18 05	34 75
Aussem, J. H	"	15, 16, "	.....	.....	.....	39 18	39 18
Cole, H. G	"	4, Muir's Extension	.....	.....	19 71	9 84	29 55
Carroll, Chas	"	7, "	.....	.....	4 62	5 70	10 32
Pickering, A. H. & L	"	6, Bryant and Hunt	.....	.....	4 68	13 10	17 78
" Walter	"	9, "	.....	.....	4 24	43 86	48 10
" A. H. & L	"	12, "	.....	.....	4 25	7 17	11 42
" "	"	13, "	.....	.....	4 25	7 17	11 42
" "	"	14, "	.....	.....	4 25	7 17	11 42
" "	"	15, "	.....	.....	4 25	7 17	11 42
Gregory, George	"	26, "	.....	.....	4 36	7 88	12 24

Yeates, Rich	"	72, Mount Royal				62 55	62 55
Whitlaw, James	"	118, "	50 85	18 71	16 48	17 38	103 42
Smith, H. W. A	"	119, "				61 72	61 72
Westphall, A. A	"	128, 129 "				30 94	30 94
Rowley, Thos	"	141, "				46 50	46 50
Flood, Ellen	"	160, "				14 11	14 11
McNair, Annie	"	161, 162, "				1 26	1 26
Faustman, Cath	"	165, "				13 39	13 39
Adamson, J. W	"	214, "			15 86	16 71	32 57
Vogt, Robt	"	186, "				14 11	14 11
Bailey, Andrew	"	188, "			62	14 11	14 73
Green, Wm	"	31, Clifton				33 99	33 99
Frank, Mabel	"	26, 27, Mount Fallie				66 36	66 36
Ketcheson, Annie	"	80 to 85, "				76 62	76 62
" "	"	28, 29, 30, Mount Fallie				31 31	31 31
Yeates, Rich	"	33, Mount Fallie				14 06	14 06
Jordan, Robert	"	76, "			11 48	12 52	24 00
Farroway, Chas	"	102, 103, Mount Fallie			32 80	43 86	76 66
Bartlett, J. J	"	30', 108, "				34 55	34 55
Gore Park Realty	"	1 to 12, Hyde Park				19 59	19 59
Broker and Atkinson	"	28, Hyde Park				11 63	11 63
Baine, H. J	"	386, 7, 9, Hyde Park				25 91	25 91
" "	"	392, 3, 4, "				15 54	15 54
" "	"	395, 6, 7, "				15 54	15 54
" "	"	398, 9, 400, "				15 54	15 54
Newton, A. W	"	N. Pt. 1, Centermount				45 16	45 16
Walker, Wm. A	"	5, 6, "			48 65	67 30	115 95
McCulley, C. S	"	15, "				21 86	21 86
Stuart, John	"	N½ 18, "		7 24	6 36	42 21	55 81
" Alex	"	S½ 18, "		7 23	6 37	42 21	55 81
Woon, Alex	"	19, 20, "				26 44	26 44
Johnson, N. C	"	30, Centermount				14 09	14 09
" A. O	"	31, "				14 09	14 09
Smith, May	"	31, "			13 39	17 94	31 33
McKay, J. E. C	"	38, "				14 09	14 09
Murphy, Thos	"	41, "			28 93	26 38	55 31
Rankin, T. B	"	46, "				24 34	24 34
Ryckman, E	"	51, "				51 79	51 79
Parker, Mrs. J	"	52, "				44 40	44 40
Grantham, J. H	"	80, "				55	55
Howard, J. C	"	85, "				39 30	39 30
Leckie, J. P	"	88, "				14 09	14 09
Page, A. R	"	73, 74 "		49 93	44 07	34 57	128 57
Blamey, R. G	"	126, "			31 47	30 52	61 99
Gleave, C. A	"	33' 162, "				11 08	11 08

List of Tax Arrears as at July 31st, 1923—Continued

			1919 And Previous	1920	1921	1922	Total
Walker, H. V.	Lots	96, Centermount	.....	.....	$13 39	$14 09	$27 48
Burr, George	"	25' 105, "	.....	.....	38 44	39 80	78 24
Raphael, A. J	"	108, "	.....	.....	.....	21 66	21 66
Webb, T. A	"	120, "	.....	.....	.....	50 62	50 62
Hogg, R. L	"	121, "	.....	.....	.....	21 66	21 66
Rodgers, W. H	"	134, "	.....	$15 18	13 40	14 09	42 67
Lapson, Fred	"	139, "	.....	.....	13 39	14 09	27 48
Newell, Wm	"	147, "	.....	.....	.....	17 44	17 44
Campbell, Geo	"	168, "	.....	.....	.....	15 59	15 59
Foster, Chas	"	33' 172, "	.....	.....	.....	40 81	40 81
Horsfall, Douglas	"	30' 195, "	.....	.....	.....	34 33	34 33
Champagne, Louis	"	20' 195, "	.....	.....	.....	21 90	21 90
Perks, Ernest	"	201, "	.....	.....	.....	60 47	60 47
Benson, C. A	"	214, "	.....	.....	.....	45 27	45 27
Lamburn, Chas	"	90, "	.....	.....	24 83	33 90	58 73
Melbourne, Walter	"	91, "	.....	.....	.....	20 65	20 65
Kendall, W. G	"	92, "	.....	.....	.....	22 92	22 92
Dyment, W. F	"	143, "	.....	.....	15 46	12 51	27 97
Marlett, R. L	"	7, 8, High Cliff	.....	.....	.....	9 47	9 47
Draesche, Martha	"	50, High Cliff	.....	.....	11 92	13 24	25 16
Westphall, A. A	"	62, 64, 65, High Cliff	.....	.....	.....	39 15	39 15
McDonald, J. F	"	1, 2, 3, Queens Park	.....	.....	63 54	65 08	128 62
" "	"	10, Queens Park	.....	.....	.....	27 50	27 50
Ecelstone, R. M	"	51, Queens Park	.....	.....	.....	23 32	23 32
Adamson, J. W	"	167, "	.....	.....	20 76	21 16	41 92
Pim, Jos	"	Strip "	.....	.....	.....	68 68	68 68
Kuhns, Arnold A	"	152, "	.....	.....	.....	10 32	10 32
Stewart, Saul	"	S40' 4, High Point	.....	.....	.....	12 74	12 74
Brown, J. W	"	S40' 9, "	.....	.....	.....	7 77	7 77
Pender, Wm	"	N10'10, "	.....	.....	.....	9 70	9 70
Johnings, E. W	"	N16'13, "	.....	.....	.....	17 26	17 26
Lawlor, D. E	"	9, Wycliff Survey	.....	.....	19 40	17 81	37 21
Smith, G. E. F	"	50, "	.....	.....	.....	20 70	20 70
Bull, Clara	"	52, "	.....	.....	.....	10 05	10 05
Smith, Louisa	"	80, 81 "	.....	.....	14 05	138 77	152 82
Reid, Archibald	"	9, Kilbogie	.....	.....	.....	22 84	22 84
Jeffrey, Robert	"	36, "	.....	.....	.....	71 51	71 51
Court, Bessie	"	E28' 43, Kilbogie	.....	.....	.....	27 73	27 73
Baines, Bert	"	E½ 44, "	.....	.....	.....	43 99	43 99
Forsell, George	"	W½ 45, "	.....	.....	54 60	58 54	113 14
Cation, Robt	"	108, 109, "	.....	.....	.....	123 56	123 56

Bell, Jennie	"	120, "	.....	.....	.....	12 90	12 90
Evans, James	"	121, "	.....	.....	.....	26 26	26 26
Lonsdale, Mary J	"	1, Victory Survey	.....	.....	.....	10 80	10 80
Blakesley, L	"	4, "	.....	.....	.....	9 69	9 69
Boldt, H. F	"	14, "	.....	.....	7 65	8 39	16 04
Sanderson, H. H	"	33, Tuxedo Gardens	.....	.....	6 35	9 25	15 60
Burt, Frank	"	9 and 10, Brandon Hill	.....	.....	.....	68 17	68 17
Fordhan, Mabel	"	N16′ 70, Mount Pleasant	.....	.....	.....	63	63
			$1,699 79	$1,896 08	$4,789 35	$14,915 24	$23,300 46

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Tax Arrears Not Carried Forward for the Years 1919, 1920, 1921, 1922

1919

W. H. Chapman	Asylum		$5 50	
Waterhouse, R. T	Lot	450, Hampton Heights	22 07	
Clark, Geo	"	184, Orlandra Heights	6 42	
Simpson, Alex	"	53, Mount Hamilton Gardens	4 49	
Prosser, Rich	"	237, " " "	6 84	
Hulmer, Mrs	"	37, 38, 39, East Mount	12 38	
Baldwin, J. A	"	149, Broadview	3 68	
Rodgers, W. H	"	134, Centermount	9 61	
Elliott, Fred	"	174, "	28 67	
Mountville, Limited	"	150, Mountville	27 00	
Turner Realty	"	17, 18, Mount Royal	1 47	
Walker, Peter	"	421, Chamberlain Park	4 15	
Hunt, Lockie	"	13, Con. 4, S.S. No. 3, General	25 94	
Cook, R	"	464, 465, Mount Pleasant	4 61	
Richards, Wm	"	33, Mount Pleasant	11 00	
Hines, A	"	343, " "	19 84	
Miller, Isaac	"	40, Kingsvale	7 15	
Sanderson, H. H	"	33, Tuxedo Gardens	6 00	
				$206 82

1920

Hunter, Edith	"	111, Edgemount	$2 74	
Martin, J. H	"	197, 8, 9, Garthmount	6 99	
MacMillan, Wm	"	4, S. S. No, 7, General	1 80	
Thompson, A. E	"	32, Stamford	19 17	
Sparkham, J. R	"	13, S.S. No. 3, General	50	
Ayres, Wm	"	51, 52, Broadview	3 71	
Barnard, L	"	54, 55, "	51 63	
Combe, John	"	104, 105, "	3 68	
Wilson, Geo	"	111, "	2 76	
Hayward, S	"	E½ 70, Brown and Duff	26 29	
Field & Stephens	"	187, 189, Rosedale	18 12	
Horning, Mary	"	14, S.S. No. 6, General	3 67	
Tyron, J. L	"	91, 2, 3, Queens Park	2 48	
Drasche, M	"	50, Highcliffe	38 32	
Freebourne, F	"	4, S.S. No. 2, General	13 91	
Ridgewood, John	"	Brown and Duff	50	
Coon, J. M	"	262, Mountville	6 07	
Thompson, Mrs. G	"	14, Mountain Crest	5 35	
Horning, Mrs	"	26, Stamford	7 73	
Doyle, J. W	"	135, Broadview	4 08	
Foley, C. J	"	138, "	8 16	
Tyson, John L	"	91, 2, 3, Queens Park	23 52	
Turner, W. J	"	12, Wycliffe	8 40	
Wilkinson, F. J	"	46, Centermount	8 40	
				267 98

1921

Robertson, Mrs. N	"	150, Mount Hamilton Gardens	$12 61
Bertram, Delsey	"	183, Mount Pleasant	90
Spring, Arthur	"	294, 295, Mount Pleasant	7 51
Ferguson, John	"	106, Broadview	1 90
McDuffie, Robert	"	N. pt. 1, Muirs	25 39
Campbell, John	"	207, Mount Royal	2 52
Rolph, Ernest A	"	8, Wilson	47 55
Nabb, John	"	Mount Hamilton	50
Kirk, T. J	"	878, Concession Street	50
Horning, Mrs. Mary	"	N. Pt. 14, S.S. No. 6	2 00

TAX ARREARS NOT CARRIED FORWARD FOR THE YEARS 1919, 1920, 1921, 1922—Continued

Buchanan, Miss	Lot	15, S.S. No. 3	$60 00	
Thompson, E.	"	126, Mount Pleasant	40 28	
Warden, Irene M.	"	260, Mountville	8 06	
Chapple, H. C.	"	177, 178, Centermount	21 09	
Donaldson, Donald	"	467, 470, Rosedale	10 00	
Keswick Gardens	"	Bulk Lots, Keswick Gardens	54 00	
Gore Realty	"	229 to 254, Hyde Park	2 64	
French, T. A.	"	N25' 153, Overdene	3 21	
Mills, Geo. E.	"	12, Brandon Hill	5 04	
Wells, T. G.	"	97, Wycliffe	10 08	
McMillan, A. J.	"	5, Brandon Hill	1 26	
Powell, E.	"	209, Centermount	12 48	
Dowding, Wm.	"	215, "	65	
Woodhouse, Wm.	"	161, Mount Pleasant	6 24	
Simpson, A.	"	84, " "	6 24	
Mills, Geo. E.	"	186, Brandon Hill	7 47	
Redfin, J. W.	"	21, Hyde Park	4 95	
Morton, G. P.	"	19, St. James Park	8 23	
Pankhurst, H.	"	286, 7, 8, 9, Mount Pleasant	10 00	
Chapple, Mabel	"	217, Centermount	11 28	
				$384 58
		1922		
Lisson, Thos. D.	"	275, Rosedale	$5 64	
Rumney, Violet	"	336, 337, Rosedale	10 27	
Tuxedo Land Co.	"	205, Tuxedo Gardens	7 93	
Burns, T. T.	"	50 to 57, Dominion Park	3 78	
Hatch Mag. H. C.	"	76, St. James Park	7 07	
Walker, Jas. G.	"	15. S. S. No. 6	1 00	
Plumb, Sarah	"	S.S. No. 7	1 00	
Statford, Chas.	"	S.S. No. 7	44 24	
Jaggard, Mrs. E.	"	16, Mount Hamilton Gardens	22 07	
Wilkinson, H.	"	112, Mount Pleasant	9 00	
Percival, Harry	"	115, "	5 79	
Kennedy, Warren	"	N76, S77, "	2 50	
Middlemiss, F. R.	"	155, Broadview	2 00	
Phillips, Geo.	"	101, Mount Fallie	12 05	
Flynn, Thos.	"	36, Wycliff	1 28	
McMahon, L. I.	"	15-21 Rys, Tel. & Tel.	3 00	
Reid, Emily	"	11, Dominion Park	5 12	
Elliott, G. W.	"	48, "	4 46	
				148 20
		1921		
Davis, Harry	Statute Labour Not Struck Off		$0 50	
Canhan, Henry	" " " "		50	
Greenhan, Phillip	" " " "		50	
				1 50
Grand Total				$1,009 08

TAX ARREARS CARRIED FORWARD IN ERROR FOR THE YEARS 1919, 1920, 1921, 1922

		1919		
Smith, Lillie	Lot	79, Mount Hamilton Gardens	$4 00	
Roberts, F. F.	"	486, Mount Pleasant	4 12	
Bracey, John	"	404, 405, Mount Pleasant	7 87	
Turner, W. J.	"	406, Mount Pleasant	4 12	
				$20 11
		1920		
Barr, J. H.	"	31, Mount Pleasant	$17 62	
Staunton, M. L.	"	4, High Point	11 69	
Work, Sarah	"	244, Mountville	7 33	
Hooper, Robert	"	10, Wilson	3 00	
Bryant, A. G. E.	"	11, S. S. No. 3	5 00	
Robertson, Ely	"	189, 190, Mount Pleasant	16 29	
Cook, Adam	"	Highcliff	23 52	
Hawes, F. J.	"	181, Centermount	8 01	
				92 46

TAX ARREARS CARRIED FORWARD—Continued

1921

Wilson, R. G.	Lot	9, 11, Wilson	$0 99	
Tor., Ham. & Buff. Ry	"	20, 21, Rys., Tel and Tel	3 90	
Braid, John	"	55, Mount Hamilton Gardens	12 21	
Jones, John	"	148, 149, Mount Hamilton Gardens.	44 26	
Newell, Wm	"	147, Centermount	10 00	
Kennedy, Warren	"	76, 77, Mount Pleasant	2 50	
McPherson, S.	"	72, 73, Mountville	50	
Marshall, S. H	"	11, Highcliff	11 29	
Bethune & Dirks	"	Pt. 146, Overdene	3 48	
Cooke, Herbert	"	556, 557, Rosedale	1 00	
				$90 13
Grand Total				$202 70

DETAILS OF CASH RECEIVED FOR TAX ITEMS NOT ON ROLLS FOR THE YEARS 1919, 1920, 1921 AND 1922

1919

Hamilton Land and Building		$3 74	
Oliver, R. R	254-255 Dufferin Park	15 19	
Clayton, John	13 Graham Park	4 71	
Edgemount Realty Co		123 70	
Gill, A. E		18 94	
Wayne, Claude		6 02	
Marshall, Mrs. M	214, 5, 6, Mountville	53 79	
			$226 09

1920

Pinder, Wm	$0 92	
Gorman, J. E	18 56	
Taylor, Eva	7 33	
Bridgewood, J. E	8 42	
Thompson, A	5 02	
Shillington, Marg't	4 96	
		45 21

1921

Ford, J. H	$14 18	
Turner Realty	37 90	
Moore, A. G	7 12	
Reddy, Wm — Apparently paying items twice	15 00	
Neville, J — " " " "	18 24	
		92 44

1922

Harvey, M	$5 67	
Ford, C	14 22	
Ayres, Wm	41 45	
James, Mrs	14 22	
Brown, J. W	5 00	
		80 56
Sinclair, Neil		9 27
Grand Total		$453 57

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Tax Arrears Reconciliation as at July 31st, 1923

Outstanding December 31st, 1922		$38,420 88	
Due from D. Jepson, December 31st, 1922		9 98	
Tax Percentage on 1922 Arrears paid in 1923		606 87	
Tax Percentage added to Arrears		2,132 23	
Arrears Carried Forward in Error, Schedule (7)		202 70	
Cash Received for Items not on Roll, Schedule (8)		453 57	
Items included in 1923 Resolution in Error to be Journalized in 1923. T. Billington	$5 04		
C. J. Duffin	4 95		
		9 99	
Nov. 18/22, G. W. Midgley, Taxes paid not entered in Cash Book		6 57	
Dec. 15/22, Arnold Keehns " " "		9 38	
Mar. 20/22, Fred Linkins, " " "		10 00	
Arrears as per Schedule (5)			$23,300 46
Arrears not Carried Forward, Schedule (6)			1,009 08
Cash Received to July 31st, 1923			17,246 82
Resolutions Passed by Council in 1923			290 00
Cash Shortage—D. Jepson, July 31st, 1923			15 81
		$41,862 17	$41,862 17

Bank Reconciliation as at August 31st, 1923

Dec. 31/22	Balance	$11,753 72	
1923	Receipts	124,930 12	
	Receipt to be entered in Cash Book	4 00	
		$136,687 84	
1923	Cheques Issued	95,932 31	
			$40,755 53
O/S Cheques			
C.B. 79, Voucher 298, By-law 912		$5 48	
" 79, " 285, " 918 (Part of $687 35)		50 00	
" 81, " 362, " 946 (" 1,000 00)		225 00	
" 81, " 365, Payroll (" 230 15)		2 59	
" 82, " 397, " (" 177 15)		2 00	
" 82, " 405, Housing		661 78	946 85
			$41,702 38
Item on Bank Statement to be entered in C. B. in September (Bank Charges)			1 10
			$41,701 28
Balance Per Bank:			
General Account		$40,640 20	
Housing Account		1,047 08	
			$41,687 28
Charge not yet entered			14 00
			$41,701 28

MUNICIPALITY OF THE TOWNSHIP OF BARTON

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FROM JANUARY 1ST TO AUGUST 31ST, 1923

RECEIPTS

Balance on hand, January 1st, 1923			$11,753 72
Taxes	$43,330 06		
Arrears of Taxes—City of Hamilton	3,148 35		
Railway Tax—Ontario Government	443 65		
Prov. Treas. re Sinking Fund By-law 875	2,000 00		
Housing Commission	6,025 23		
Licenses	64 00		
Debentures issued and sold	35,890 29		
Bank Loan	20,000 00		
Victory Bonds sold—Hydro-Electric	7,325 89		
Fuel and Stone sold	832 00		
City of Hamilton re Annexed District	1,833 58		
Bank interest and interest on Bonds	385 84		
Province of Ontario re Roads	3,585 80		
Miscellaneous	65 43		
		$124,930 12	

DISBURSEMENTS

Fire Department	$6,275 75		
Salaries and Allowances	6,085 44		
Printing and Stationery	1,544 20		
Law Costs	308 25		
Roads and Bridges	7,884 42		
Charity	3,235 13		
Separate Schools	676 79		
Public Schools	729 60		
Housing Commission	6,491 57		
Board of Health	3,729 10		
Debenture Principal	2,420 75		
Debenture Interest	30,490 80		
Deposited in Sinking Fund	20,987 17		
Kenilworth Ave. subway	2,557 31		
Hydro-Electric—Poles	10 00		
Street Lights	400 00		
Cement Sidewalks	480 03		
Local Improvement	468 95		
Election Expenses and Voters' Lists	426 79		
Telephone	146 66		
Typewriter	130 50		
Travelling	69 75		
Grants	145 00		
Miscellaneous	238 35	95,932 31	
Excess of Receipts over Expenditure for Period			28,997 81
Balance on hand, August 31st, 1923			$40,751 53

MUNICIPALITY OF THE TOWNSHIP OF BARTON

COMPARATIVE REVENUE ACCOUNT FOR THE YEARS 1919, 1920, 1921 AND 1922

INCOME

	1919	1920	1921	1922
Township Levy	$10,805 95	$8,522 40	$14,532 66	$21,096 66
25% of Township Levy paid by City of Hamilton	.....	.....	11,640 27	.....
Statute Labour	7,450 03	5,467 00	5,462 00	5,454 00
Dog Taxes	679 60	638 80	727 20	885 70
Closet and Garbage Taxes	1,957 78	.....	.....	.....
Privies	2,663 00	3,539 50	4,149 30	4,279 44
Tax Percentages on 1918 Taxes	811 64	.....	.....	.....
Tax Percentage	1,633 86	63 25	1,445 22	2,050 81
Fees, Rents and Fines	390 00	298 00	.....	.....
Bank Interest	463 68	505 82	225 25	113 58
Railway Tax	48 30	48 00	96 60	.....
City of Hamilton—Re Good Roads	338 24	338 24	338 24	338 24
1918 Balance Township Hall Fund	493 49	.....	.....	.....
Miscellaneous	490 38	265 20	26 37	60 00
Mileage	.....	383 94	73 87	73 87
Grading Streets	.....	1,201 82	215 25	.....
Ontario Government re Roads and Overseer's Salary	.....	150 00	3,950 13	4,390 08
Stone sold	.....	.....	1,530 35	4,568 29
Error in Time Sheets	.....	.....	64 05	19 00
Licenses	.....	.....	.....	20 00
Wood sold	.....	.....	.....	297 00
County of Wentworth	.....	.....	.....	500 00
Government Grants for Relief	.....	.....	.....	6,668 85
City of Hamilton—Fine Refund	.....	.....	.....	115 00
Rent of Road Roller	.....	.....	.....	760 20
	$28,225 95	$21,421 97	$44,476 76	$51,690 72
Deficit	7,717 69	11,031 58	.....	1,243 74
	$35,943 64	$32,453 55	$44,476 76	$52,934 46

EXPENDITURE

Salaries	$6,381 43	7,193 58	$7,556 00	$7,946 33
Housing Commission Salaries	.....	.....	450 00	.....
Printing, Advertising, Postage and Stationery	1,545 75	1,302 62	1,263 86	1,190 11
Fire Department	304 92	166 85	565 73	832 22
Street Lighting	468 00	714 26	429 57	320 00
Roads and Bridges	13,040 83	12,936 36	17,634 87	24,192 50
Board of Health	5,174 15	4,996 07	4,866 65	4,750 41
Charity	3,950 72	3,116 67	3,754 94	5,970 70
Grants	475 00	140 00	150 00	325 00
Election Expenses	128 00	165 00	117 00	124 00
Law Costs	622 85	1,295 86	1,285 22	504 05
Law Costs, Trugund Flooding Damage	.....	.....	.....	3,742 17
Bank Interest	14 77	.....	100 58	744 00
Rebates & Allowances, 1918 Taxes	897 91	.....	.....	.....
" " 1919 "	259 35	33 68	13 92	.....
" " 1920 "	.....	.....	86 67	419 78
" " Water	.....	83 37	.....	.....
" " Statute Labour	.....	2 70	.....	.....
" " Tax Discounts	.....	7 53	8 74	18 60
Arbitration re Archibald Sidewalk	1,178 79	.....	.....	.....
Rent	250 00	.....	500 00	261 00
Telephone	50 01	96 02	194 63	206 10
Light and Care of Building	7 92	.....	.....	.....
Miscellaneous	1,193 24	202 98	95 06	154 39
Sheep Killed by Dogs	.....	.....	102 00	158 00
Travelling	.....	.....	227 70	227 15
Wood and Coal	.....	.....	.....	347 95
City of Hamilton	.....	.....	.....	500 00
	$35,943 64	$32,453 55	$39,403 14	$52,934 46
Surplus	.....	.....	5,073 62	.....
	$35,943 64	$32,453 55	$44,476 76	$52,934 46

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Surplus Account as at December 31st, 1922

December 31st, 1919

1918			
Dec. 31	By Balance		$28,596 06
1919			
Dec. 31	To Tax adjustments	$650 58	
31	" Purchase of McVittie Roadway out of General Fund	620 00	
31	" Purchase of Fire Station Engine and Equipment out of General Fund	1,814 50	
31	And deficit for year per Revenue Account	7,717 69	
		$10,802 77	$28,596 06
	To Balance	17,793 29	
		$28,596 06	$28,596 06

December 31st, 1920

	By Balance		$17,793 29
Dec. 31	" Balance Road Oiling Account		41 56
31	To Tax adjustments	$20 52	
31	To Purchase of Road Drags out of General Fund	160 00	
31	" " of shed out of General Fund	300 00	
31	" " of Fire Station out of General Fund	1,301 06	
31	" " of real estate for Fire Hall out of General Fund	300 00	
31	" Deficit for year per Revenue Account	11,031 58	
		$13,113 16	$17,834 85
	" Balance	4,721 69	
		$17,834 85	$17,834 85

December 31st, 1921

	By Balance		$4,721 69
	" Township Hall		2,125 00
Dec. 31	" Profit on sale of Township Hall		2,890 50
31	" Tax adjustment		60 98
31	To Purchase of quarry shed out of General Fund	$263 00	
31	" " of ceiling in Fire Hall out of General Fund	70 00	
31	" Payment on Kenilworth Ave., subway out of General Fund	1,719 47	
31	" Cost of Road Machinery over Debenture issue	84 00	
31	By Surplus for year per Revenue Account		5,073 62
		$2,136 47	$14,871 79
	To Balance	12,735 32	
		$14,871 79	$14,871 79

Surplus Account as at December 31st, 1922

December 31st, 1922

	By Balance		$12,735 32
Dec. 31	" Refund on Kenilworth Ave. subway		1,427 12
31	" Revenue on Hydro Commission Funds		1,852 46
31	To Purchase of Boss Grader out of General Fund	$185 64	
31	" Cost of Local Improvement over Debenture issue	1,453 42	
31	" Deficit for year per Revenue Account	1,243 74	
		$2,882 80	
	" Balance—Schedule (14)	13,132 10	
		$16,014 90	$16,014 90

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Statement of Cash Assets and immediate Liabilities as at December 31st, 1922

Assets			Liabilities		
Cash in bank		$10,902 08	Overlevy on County Rate		$451 27
Taxes outstanding	$38,420 88		" Public School		1,065 03
City of Hamilton—re taxes	5,036 11		" Local Improvement Debentures		990 64
		43,456 99	" Ancaster Union School Section No. 4		67 76
					$2,574 70
Due from School Section No. 2	$386 67		Due to School Section No. 4 Trustee Rate	$215 70	
" " " " 3	1,405 59		" " " " 6 " "	205 16	
		1,792 26	" " " " 7 " "	128 14	
" Tax Collector		9 98	" " " " 8 " "	967 98	
Underlevy on 1913 By-laws		51 94	" Union " " 3 " "	40 08	
Expenditure on By-law 1365	$14,788 68		" " " " 4 " "	394 00	
" " 1366	8,575 88		" " " " 5 " "	38 89	
		23,364 56			1,989 95
Loan to Housing Commission	$3,662 00		Debenture Levy for School Section No. 2	$1,881 00	
" School Section, No. 3	235 31		" " " " " 3	15,354 73	
" Hydro-Electric Commission	4,354 34		" " " " " 7	3,231 49	
		8,251 65	" " " " " 8	5,388 75	
			" " Sidewalks, etc., Schedule (14A)	32,591 03	
					58,447 00
			Due to Separate Schools	$676 79	
			" " " Supporters	55 16	
					731 95
			" Clergy Reserve (balance included in General Bank Account)		2,136 93
			Proceeds from Sale of Debentures (included in General Bank Account, as per contra) in excess of Expenditure, Schedule (14B)		5,990 33
		$87,829 46			$71,870 86
Debenture Discount Unamortized By-law 1197	$193 34		Debenture Premium Unamortized By-law 1097	$782 08	
" " " " 1210	479 36		" " " " 1129	1,047 80	
" " " " 1219	251 43		" " " " 1154	915 46	
" " " " 1243	97 02		" " " " 1294	241 46	
" " " " 1254	284 00		" " " " 1301	174 01	
" " " " 1257	150 03		" " " " 1327	359 60	
		1,455 18			3,520 41
			Hydro Commission Victory Bond Discount Unamortized	$676 67	
			Clergy Reserve, Victory Bond Discount Unamortized	84 60	
					761 27
			Cash Surplus Schedule (13)		13,132 10
		$89,284 64			$89,284 64

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Details of Debenture Levy for Sidewalks, etc., Per Schedule 14

By-law No. 677	$2,769 47	
" 724	1,882 24	
" 766	854 23	
" 824	3,228 46	
" 889	1,018 27	
" 904	9 43	
" 905	8 33	
" 909	788 36	
" 912	1,027 03	
" 918	3,297 89	
" 924	286 26	
" 927	325 21	
" 967	12 50	
" 993	357 53	
" 994	1,184 54	
" 1001	52 03	
" 1029	981 78	
" 1089	618 51	
" 1088	138 05	
" 737	358 26	
" 1122	179 02	
" 1139	798 50	
" 1146	714 58	
" 1097	2,400 85	
" 1210	3,282 25	
" 1219	988 81	
" 1197	895 95	
" 1243	1,233 93	
" 1254	397 48	
" 1257	187 35	
" 559	81 67	
" 1294	955 23	
" 1301	1,277 03	
		$32,591 03

Details of Proceeds from Sale of Debentures (Included in General Bank Account as Per Contra) in Excess of Expenditure as Per Schedule 14

Proceeds in Excess of Expenditure on By-law No. 1122	$593 00	
" " " " 1139	649 57	
" " " " 1146	191 04	
" " " " 1210	730 88	
" " " " 1219	214 43	
" " " " 1254	1,520 65	
" " " " 1257	429 57	
" " " " 1294	1,449 57	
" " " " 1197	211 62	
		$5,990 33

MUNICIPALITY OF THE TOWNSHIP OF BARTON

STATEMENT SHOWING BALANCES OF LOCAL IMPROVEMENT DEBENTURE LEVY ON HAND AS AT DECEMBER 31ST, 1922 AS COMPARED WITH THE ANNUAL REQUIREMENT

		Balance on Hand	Annual Requirements Bal. ½-Y'r'ly Interest 1922
By-law No. 559		$81 67	
" 677		2,769 47	$3,320 21
" 724		1,882 24	942 80
" 737		358 26	510 77
" 766		854 23	752 95
" 824		3,228 46	2,543 47
" 889		1,018 27	890 32
" 904		9 43	30 76
" 905		8 33	27 16
" 909		788 36	764 90
" 912		1,027 03	1,104 86
" 918		3,297 89	2,297 88
" 924		286 26	100 98
" 927		325 21	201 26
" 967		12 50	40 73
" 993		357 53	352 64
" 994		1,184 54	1,149 93
" 1001		52 03	18 92
" 1029		981 78	590 90
" 1088		138 05	405 74
" 1097		2,400 85	4,602 34
" 1122		179 02	266 54
" 1139		798 50	1,009 08
" 1146		714 58	561 43
" 1210		3,282 25	2,913 99
" 1219		988 81	806 54
" 1197		895 95	1,175 47
" 1243		1,233 93	1,467 76
" 1254		397 48	1,887 60
" 1257		187 35	578 89
" 1294		955 23	1,325 97
" 1301		1,277 03	1,559 12
" 1089		618 51	187 88
Year 1913	$51 94		
Local Improvement		990 64	
	$51 94	$33,581 67	$34,389 79

MUNICIPALITY OF THE TOWNSHIP OF BARTON

STATEMENT OF PERMANENT ASSETS AND DEBENTURE LIABILITIES AS AT DECEMBER 31ST, 1922

ASSETS

Ottawa Street School	$1,706 01	
Gage Avenue School	3,033 34	
School Building Section No. 2	28,236 67	
" " " 3	167,809 90	
" " " 7	47,061 12	
" " " 8	64,232 31	
		$312,079 35
Road Machinery	$5,277 49	
Shed at Stone Quarry	563 00	
Fire Station and Engine Equipment	3,485 56	
Kenilworth Avenue Subway	292 35	
		9,618 40
Stone Quarry and Quarry Machinery	$6,775 17	
Sidewalks, Roads and Bridges	182,160 92	
McVittie Roadway	620 00	
Plus Proceeds from Sale of Debentures (included in General Bank Account, as per Contra) in Excess of Expenditure, Schedule (14. B)	5,990 33	
		195,546 42
Hydro Construction Expenditure to Date	$45,505 04	
Plus Proceeds from Sale of Debenture (invested in Victory Bonds) not yet Expended	7,000 00	
		52,505 04
Housing Commission for Unpaid Balance of Loan	$91,311 80	
Excess of Debentures per contra, over unpaid Balance	8,688 20	
		100,000 00
Sinking Funds as per Schedule (15A)		138,322 50
		$808,071 71

CONTINGENT LIABILITY

Hydro-Electric Railway Debentures $314,033 00

LIABILITIES

Loan to School Section No. 3 over and above Debenture Issue	$235 31	
Loan to Hydro-Electric Commission as per Contra on Schedule (14)	4,354 34	
		$4,589 65
Debentures Schedule (15B)		696,638 09
Housing Commission Debentures (Lodged with Province of Ontario, as Collateral		100,000 00
		$801,227 74
Ratepayers' Investment		6,843 97
		$808,071 71

MUNICIPALITY OF THE TOWNSHIP OF BARTON

DETAILS OF SINKING FUNDS ON HAND, DECEMBER 31ST, 1922, PER SCHEDULE 15

Sinking Fund By-law No.	579	$1,293 97	
" "	583	1,774 72	
" "	677	25,136 63	
" "	724	6,453 85	
" "	737	3,138 62	
" "	766	4,610 89	
" "	824	15,320 24	
" "	875	9,931 62	
" "	889	4,033 19	
" "	904	135 17	
" "	905	123 90	
" "	909	3,465 21	
" "	912	5,005 30	
" "	918	10,409 72	
" "	924	457 20	
" "	927	1,412 37	
" "	946	6,013 45	
" "	961	1,980 02	
" "	967	160 78	
" "	993	1,194 49	
" "	994	3,897 81	
" "	1001	63 98	
" "	1003	1,503 29	
" "	1029	1,877 19	
" "	1065	5,250 95	
" "	1066	1,239 05	
" "	1088	1,415 21	
" "	1089	412 37	
" "	1122	470 00	
" "	1129	2,938 88	
" "	1139	2,613 40	
" "	1146	897 45	
" "	1154	1,763 33	
" "	1197	1,513 21	
" "	1210	5,576 92	
" "	1219	971 51	
" "	1243	1,152 15	
" "	1254	2,282 35	
" "	1257	432 11	
			$138,322 50

MUNICIPALITY OF THE TOWNSHIP OF BARTON

DETAILS OF DEBENTURE LIABILITY AS AT DECEMBER 31ST, 1922 PER SCHEDULE 15

By-law Number	Debenture	Date of Issue	Original Amount	Balance of Principal Unpaid Dec. 31, 1922
557	Ottawa St. School	June 6, 1906	$5,600 00	$1,399 99
579	" "	July 25, 1907	1,599 99	1,599 99
559	Gage Ave. School	July 26, 1906	4,200 00	3,033 34
583	School Section No. 3	Nov. 1, 1907	2,500 00	2,500 00
875	" " 3	Sept. 1, 1913	42,000 00	42,000 00
961	" " 3	April 14, 1914	6,000 00	6,000 00
1066	" " 3	June 18, 1917	12,000 00	12,000 00
946	" " 8	Aug. 3, 1914	40,000 00	40,000 00
1003	" " 8	June 7, 1915	10,000 00	10,000 00
1065	" " 8	June 18, 1917	27,000 00	27,000 00
1129	" " 7	Jan. 13, 1919	50,000 00	50,000 00
1154	" " 2	May 5, 1919	30,000 00	30,000 00
1327	" " 3	July 14, 1922	120,000 00	120,000 00
677	Sidewalk	Mar. 1, 1909	42,261 44	42,261 44
724	"	Mar. 1, 1910	11,998 14	11,998 14
737	Bridge	Mar. 1, 1911	6,500 00	6,500 00
766	Sidewalk	Dec. 1, 1911	9,581 94	9,581 94
824	"	Mar. 1, 1912	32,368 63	32,368 63
889	"	Nov. 12, 1913	10,652 30	10,652 30
904	Bridge	Dec. 10, 1913	375 00	375 00
905	Sidewalk	Dec. 10, 1913	323 00	323 00
909	"	Dec. 12, 1913	9,151 74	9,151 74
912	"	Dec. 27, 1913	13,219 00	13,219 00
918	"	Dec. 10, 1913	27,493 77	27,493 77
924	"	Mar. 2, 1914	1,208 15	1,208 15
927	Local Improvement	Dec. 10, 1913	1,510 00	1,510 00
967	Bridge	Nov. 16, 1914	487 50	487 50
993	Sidewalk	Jan. 20, 1915	4,219 10	4,219 10
994	"	Jan. 20, 1915	13,752 86	13,752 86
1001	"	May 3, 1915	226 58	226 58
1029	"	Jan. 1, 1916	6,670 11	6,670 11
1088	Local Improvement	Nov. 8, 1917	2,934 12	2,934 12
1089	Sidewalk	Nov. 8, 1917	2,121 38	2,121 38
1122	"	Jan. 2, 1919	2,952 69	2,952 69
1139	Stone Roads	Feb. 6, 1919	7,042 30	7,042 30
1146	Sidewalk	Feb. 6, 1919	5,999 69	5,999 69
1294	"	Jan. 2, 1922	14,692 14	14,692 14
1091	Hydro Construction	Mar. 5, 1918	55,000 00	48,150 70
1197	Stone Quarry	Mar. 1, 1920	8,500 00	8,500 00
1219	Sidewalks	Mar. 1, 1920	9,105 55	9,105 55
1210	Roads	Mar. 1, 1920	21,071 74	21,071 74
1254	Sidewalks	Mar. 1, 1921	13,173 12	13,173 12
1243	Road Machinery	Mar. 1, 1921	6,000 00	6,000 00
1301	Local Improvement	Jan. 2, 1922	11,176 09	11,176 09
1257	Sidewalk	Mar. 1, 1921	6,185 99	6,185 99
			$708,854 06	$696,638 09

MUNICIPALITY OF THE TOWNSHIP OF BARTON

List of Outstanding Taxes as at December 31st, 1919, Turned Over to the City of Hamilton for Collection

Hamilton Old Boys Park

John Woodhead	Lot	59	$9 19
Lilly Livey	"	30 and 31	34 58

Eastholme Survey

G. E. Farrer	Lot	195	32 37
James Combie	"	E. 10 ft. 409, all 410, 10 ft. 411	26 29
Harry Langer	"	303	10 97
Albert and A. Neil	"	302	10 97
Ham. Land & Bldg	"	420	4 62
Chas. Burdekin	"	421 and 422	21 17
S. F. Granger	"	423	10 76
J. W. Gathercole	"	204 and 205	94 76

Graham Park

E. O. Knesknesky	Lot	6, Con. 2	41 65
Graham Park Co	"	34 and 35	11 01
Annie McFadden	"	49	36 12
C. E. Kelly	"	50	8 12
H. D. Petrie	"	51	8 12
Graham Land Co	"	93, 94, 96, 97, 98	38 75
A. W. Stravly	"	87 and 88	16 89
J. A. Knight	"	101 and 102	71 61
Graham Land Co	"	110 to 115	32 62
H. V. Connor	"	117 and 118	66 03
Lillian M. Jones	"	119	47 15
John Holk	"	124	8 12
Graham Land Co	"	132 and 139	13 04
" "	"	137	7 75

Forest Lawn Survey

Clara Gibson	Lot	26	16 53
Mrs. J. Graby	"	36	8 12
Maud M. Wright	"	54	20 92
W. A. Grant	"	56 and 57	13 04
L. Perroccho	"	62	6 91
Robt. Sterling	"	73	24 47
Mrs. E. Hobday	"	122 and 123	13 04
H. V. Hosby	"	198	17 57

Beaconsfield Park

U. J. Clarke	Lot	16	8 95
Mrs. Fred Moore	"	89	40 27
G. H. Lauder	"	107	33 39
M. S. Festing	"	115 and 116	51 06
Geo. Armstrong	"	150	12 55
Wm. Townsend	"	200	8 12
Chas. Samuels	"	201	8 12
W. A. Wilson	"	220	24 55
Edgar Miller	"	230	16 77
Thos. Windsor	"	231	16 53
John Hill	"	234 to 236	91 09
J. W. Wilson	"	267	14 08

Dufferin Park

T. Shaw	Lot	102	8 12
Geo. H. Dyson	"	106 and 107	15 17
John Shaw	"	259	9 97
F. E. Webb	"	329	6 91
H. D. Petrie	"	2	11 57
N. S. Lawrence	"	383 and 384	15 89

MUNICIPALITY OF THE TOWNSHIP OF BARTON

List of Outstanding Taxes as at December 31st, 1919, Turned Over to the City of Hamilton for Collection

Forward			
Forward			
Forward			
Robinson Gardens			
A. E. Kerry	Lot	107	$25 41
Thos. Graham	"	184	49 28
Alf. Bannister	"	185	45 10
Minnie E. Buck	"	253	14 08
Roller Mullen	"	259 and 260	07
John Gray	"	261 and 262	07
Strathern Park			
Mrs. Smith	Lot	6	20 02
Mrs. Leech	"	9	29 02
Fairfield Survey			
B. C. McKeever	Lot	109 and 110	8 85
Mrs. Harrop	"	365	24 14
John Stevenson	"	27 and 28	18 66
W. H. Horsley	"	32	8 45
James Lees	"	73	17 75
Mary Bonsfield	"	103 and 104	95 38
" "	"	116	51 32
Thos. E. Davis	"	149	11 39
Mrs. Ethel Orr	"	167 and 169	24 32
Ham. Land & Bldg	"	202	22 89
Fred Flock	"	179, 183 and 184	23 92
Mrs. N. H. Gray	"	182	9 91
Mrs. Bingham	"	237, 28 ft. 238	4 93
N. F. Horsley	"	246	8 60
Rich. Boardman	"	247 and 248	16 41
Michael Yonasy	"	260	19 17
Wm. Scott	"	264	28 60
Robt. Farrish	"	445	15 56
Geo. A. Rivett	"	450 to 452	19 58
Marie Patterson	"	397	6 91
Percy Howard	"	401	26 14
W. Higson	"	390	6 91
M. J. Boulton	"	326 and 327	4 60
Mary J. Sharp	"	335	17 87
Mary Bonsfield	"	281 and 282	75 04
Alex. Jack	"	340	27 46
Tony Palyelek	"	360 and 361	13 04
Bedford Park			
W. G. Woods	Lot	89	51 45
Stan McNelly	"	168	38 50
J. R. Kilgor	"	169	7 94
Ella Hawkins	"	174	7 94
Ernest Lavitt	"	26 and 27	39 29
Mrs. M. Thompson	"	28	31 14
M. L. Linder	"	33	27 92
Thos. Hewatt	"	56 and 57	13 04
Thos. Pelkington	"	61	19 92
A. F. Baker	"	64 to 66	70 59
H. D. Goddard	"	105	34 83
David Robinson	"	137 and 138	33 14
Marie De Muingo	"	140 and 141	14 61
Mrs. M. Thompson	"	139, 148 and 149	38 75
G. F. Glascoe	"	151	6 91
Wm. Griffiths	"	154	37 24
J. Y. Murdock	"	176 to 179	24 05
C. G. Hardy	"	199 and 200	22 91
H. M. Fletcher	"	186	24 55
Mrs. Robt. Menary	"	188	5 88
Thos. S. Wills	"	205 to 213	72 06

Rockwood

Arthur Newell	Lot	1	$15 71
R. C. F. Smith	"	2 and 3	71 36
Wm. F. Condon	"	8	62 64
W. T. Pringle	"	17, 18 and 19	34 16
S. F. Jones	"	26	24 40
John Ahrens	"	51	7 24
Mrs. M. Kirkup	"	52 and 53	14 47
Arthur Newell	"	54	7 24
W. J. Newell	"	60	7 24
James McClement	"	81	17 90

Rockwood Addition

James Dell	Lot	115	45 76
Warburton & Champion	"	124 and 125	21 43
Cath. Knapman	"	131 to 133	15 74
Garth Wintermute	"	151	6 51
J. A. Stewart	"	163	14 34
W. Richardson	"	S. 15 ft. 165, N. 10 ft. 166	35 65

Gladstone Park

A. H. Margeton	Lot	4 and 5	18 30
R. C. F. Smith	"	8	9 15
Geo. D. Dixon	"	20	53 69
Amb. City Realty Co	"	10 and 11	72 56
W. F. Newman	"	104 and 105	19 33
Cyril Rogers	"	125	8 27
Edgar Turner	"	132	41 47

Gladstone Addition

John Demming	Lot	122 and 123	58 03
J. C. Robinson	"	42 and 43	47 25
Ona Hodgson	"	44	12 02
Samuel Rowan	"	56	5 88
Frank Eden	"	101	17 82
Fred Cloke	"	108 to 109	31 99
John Varcoe	"	126 to 131	94 64
John Kinsler	"	136	5 96
W. O. Hammond	"	Bulk Lots 6 to 15, 18, 19, 21, 26 to 39, 49, 52, 53, 57, 58, 60, 62, 65, 66, 75 to 86, 88, 94 to 100, 102 to 106, 110 to 112, 119 to 121, 124, 125, 132	340 54

Homeside

J. R. Donnelly	Lot	6 and 7	20 80
J. G. Malcomson	"	11	10 60
J. Fuller	"	E. 10 ft. 29, W. 10 ft. 30	9 07
Edward Kennedy	"	E. 20 ft. 30	30 75
C. E. Baldwin	"	4 W. 10 ft. 5	26 48
Cecelia Birdsall	"	13	26 51
Thos. Thomby	"	30	26 51
Albert E. Whitton	"	32	29 33
Daniel Covey	"	33 and 34	26 44
Joe Patterson	"	42 and 43	104 15
David Carall	"	1, 2 and 3, Block 1	23 44
J. A. Coleman	"	1, " 2	30 07
John Woods	"	6, " 6	30 89
Wm. K. Brown	"	25, " 6	22 58
Bert Anliffe	"	3 " 7	35 57
Samuel Riley	"	21, " 7	10 95
Ely Shields	"	29, " 7	31 81
Fred Holday	"	30, " 7	8 16
Mary A. Strong	"	14, " 10	10 91
Gustave Gregensky	"	19, " 8	14 10
Mrs. M. Thompson	"	6 to 10	42 84
Cath. Miller	"	28	24 69

HOMESIDE—Continued

Est. R. A. Green	Lot	27	$17 61	
Thos. Morris	"	116	40 19	
Chas. Cooms	"	133	7 56	
Kate Harrop	"	135	17 61	
J. A. McCutcheon	"	138	8 60	
Lannora Abbott	"	144	17 89	

HOMESIDE EXTENSION

David Burns	Lot	155	8 60	
Wm. Warring	"	160	25 79	
Chas. Land	"	163 and 164	16 41	
John Laker	"	165	11 15	
Thos. English	"	169	20	
Mrs. O'Donnell	"	171	2 21	
Thos. A. Woolley	"	106 and 107	2 16	

MAINWORTH MANOR

Bethel Johnson	Lot	5	5 12	
				$4,606 32

MUNICIPALITY OF THE TOWNSHIP OF BARTON

List of Tax Arrears on 1919 Special Assessment Turned Over to the City of Hamilton in 1920

By-law	Name	Lot No.	Original Amount	Per Cent.	Total
1203	G. Newburn	11 Fairfield	$3 16	$0 15	$3 31
	Mrs. Alexander	16 to 18	9 47	47	9 94
	Arthur Weaver	10 ft. 24, 10 ft. 23	2 11	10	2 21
	John Stevenson	28 and 27	4 73	23	4 96
	S. Turpin	31	2 63	13	2 76
	W. H. Horsley	32	2 63	13	2 76
	James J. Gilham	38	2 63	13	2 76
	Agnes Grice	39	2 63	13	2 76
	Frank Tinker	40	2 63	13	2 76
	Mrs. Lavina Cook	41 and 42	5 26	26	5 52
	Ethel Fagan	47	2 63	13	2 76
	Richard Jukes	53	2 63	13	2 76
	James Osbaldston	54	3 68	18	3 86
	Eliza Heeson	56	3 05	15	3 20
	W. H. Horsley	68	2 63	13	2 76
	James Lees	73	2 63	13	2 76
	Chas. E. Merry	75	2 63	13	2 76
	Percy Crane	76	2 63	13	2 76
	Methodist Church	84 to 87	3 69	18	3 87
	Chas. Evans	N. 27 ft. of 90	2 84	14	2 98
	M. Davidson	91 and 92	6 32	31	6 63
	Mary A. Bousefield	103	3 16	15	3 31
	" "	104	3 16	15	3 31
	Frank H. Gage	105	3 16	15	3 31
	" "	106	3 16	15	3 31
1211	J. A. Coleman	1 Homeside	8 28	42	8 70
1212	Louis Takefman	8	8 51	42	8 93
1213	James Moss	1, Block 8	7 28	36	7 64
	G. Grozinsky	19, " 8	3 64	18	3 82
	Leslie M. Glazier	20, " 8	4 00	20	4 20
	J. Zack	11, " 2	3 03	15	3 18
	James Robinson	12, " 2	3 03	15	3 18
1214	Herbert Newson	175 Bedford Park	8 40	42	8 82
	Jas. Y. Murdock	176	5 46	27	5 73
	" "	177	3 50	17	3 67
	" "	178	3 50	17	3 67
	" "	179	3 50	17	3 67
	Charles W. Hardy	184	3 50	17	3 67
	" "	185	3 50	17	3 67
	Mrs. Robert Manary	188	3 50	17	3 67
	M. S. Thomson	190	3 50	17	3 67
	Chas. Blaicher	191	3 50	17	3 67
	Thos. S. Wills	205	3 50	17	3 67
	Eliz. Near	206	3 50	17	3 67
	Annie Near	207	3 50	17	3 67
	Florinda DeLuca	208	3 50	17	3 67
	Thos. S. Wills	213	3 50	17	3 67
	Geo. E. Pyle	214	83	04	87
	Chas. W. Hardy	199	3 50	17	3 67
	" "	200	3 50	17	3 67
	Alex. Marshall	202	3 50	17	3 67
	" "	203	3 50	17	3 67
	" "	204	3 50	17	3 67
1215	Elizabeth Hay	81 Bedford Park	2 01	10	2 11
	" "	82	3 53	17	3 70
	John Dewar	79	3 53	17	3 70
	Mary Graham	78	3 53	17	3 70
	" "	77	3 53	17	3 70
	F. W. Coppard	74	3 53	17	3 70
	H. Jas. Gibson	73	3 53	17	3 77
	Harry Summer	63	3 53	17	3 70
	" "	62	3 53	17	3 00
	Thos. Pilkinton	61	3 53	17	3 70

List of Tax Arrears on 1919 Special Assessment Turned Over to the City of Hamilton in 1920—Continued

By-law	Name	Lot No.	Original Amount	Per Cent.	Total
	Thos. Hewitt	57	3 53	17	3 70
	" "	56	3 53	17	3 70
	Mrs. Chas. Price	55	3 53	17	3 70
	" "	55	3 53	17	3 70
	Elizabeth Hawkins	45 and 44	7 05	35	7 40
	Marjorie Thomson	4 and 5	5 93	29	6 22
	Gertrude Radigan	6 and 7	7 05	35	7 40
	Edward "	8	3 53	17	3 70
	Wm. "	9	3 53	17	3 70
	Mary "	10	3 53	17	3 70
	Sabina "	11, 12 and 13	10 59	52	11 11
	Ernest Levitt	26 and 27	7 05	35	7 40
	Marjorie Thomson	28	3 53	17	3 70
	M. L. Snyder	33	3 53	17	3 70
	Mary Ann Worsely	39, 40 and 41	10 59	52	11 11
1216	Mrs. E. Lewis		13 00	65	13 65
	Dufferin Park Land Co	121 Roxborough G	4 02	20	4 22
	" " "	120	4 02	20	4 22
	" " "	119	4 02	20	4 22
	" " "	118	4 02	20	4 22
	" " "	117	4 02	20	4 22
	" " "	116	4 02	20	4 22
	" " "	115	4 02	20	4 22
	" " "	112	4 02	20	4 22
	" " "	111	4 02	20	4 22
	" " "	110	4 02	20	4 22
	" " "	109	4 02	20	4 22
	" " "	108	4 96	44	5 40
	Arthur Knight	104 and 105	8 04	40	8 44
	T. Shaw	102	4 02	20	4 22
	Robert Sharp	96 and 97	8 04	40	8 44
	Dufferin Park Land	94	4 02	20	4 22
	" " "	93	4 02	20	4 22
	Geo. E. Magee	92	4 02	20	4 22
			$409 49	$20 30	$429 79

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Statement of Clergy Reserve Fund as at December 31st, 1922

Loan to School Section No. 2 on By-law 999	$4,026 00
Loan to Gage Avenue School on By-law 430	1,250 00
Loan to School Section No. 3 on By-law 1150	240 00
Township of Barton Debenture No. 1001	226 58
Dominion of Canada Bonds	7,100 00
Cash in Bank	1,860 17
	$14,702 75
Cash in Bank Balance of Interest Undistributed	$276 76

Statement of Clergy Reserve Interest Account from January 1/19 to December 31/22

1919			
Dec. 31	By Discount on Bonds Purchased Previous to 1918		$94 79
	Dominion of Canada Bond Interest		260 50
	Interest on Township of Barton Debenture		11 32
	Bank Interest		14 77
	Interest on School Loans		348 30
	To Payments to School Sections	$606 00	
1920			
Dec. 31	By Dominion of Canada Bond Interest		260 50
	Interest on Township of Barton Debenture		11 32
	Bank Interest		26 20
	Interest on School Loans		334 10
	To Payments to School Sections	456 00	
1921			
Dec. 31	By Dominion of Canada Bond Interest		315 50
	Interest on Township of Barton Debenture		11 32
	Bank Interest		25 38
	Interest on School Loans		297 48
	To Payments to School Sections	608 00	
	Accrued Interest on Victory Bonds Purchased	11 74	
	By Amortization of Discount on Bonds		7 70
1922			
Dec. 31	By Dominion of Canada Bond Interest		370 50
	Interest on Township of Barton Debenture		11 32
	Bank Interest		18 54
	Interest on School Loans		260 86
	Amortization of Discount on Bonds		7 70
	To Payments to School Sections	729 60	
		$2,411 34	$2,688 10
	To Balance	276 76	
		$2,688 10	$2,688 10

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Details of Sinking Fund Account as at December 31st, 1922

Term	Date of Issue	By-law No.	Principal	Annual Sinking Fund Raised	Annual Sinking Fund which should be Raised	Over or Short Annually	Sinking Fund Accumulations to Date of Last Deposit	At 4% Sinking Fund Accumulation should be to date of Last Deposit
20 years	July 25, 1907	579	$533 33	$20 00	$17 91	$2 09	.....	.....
20 "	" 25, 1907	579	533 35	20 00	17 91	2 09	.....	.....
20 "	" 25, 1907	579	533 33	20 00	17 91	2 09	$1,293 97	$1,172 63
20 "	Nov. 1, 1907	583	2,500 00	94 00	83 95	10 05	1,774 72	2,098 75
20 "	Mar. 1, 1909	677	42,261 44	1,418 45	1,419 21	76	25,136 63	23,596 97
20 "	" 1, 1910	724	11,998 14	402 88	402 92	04	6,453 85	6,054 19
20 "	" 1, 1911	737	6,500 00	218 27	218 28	01	3,138 62	2,943 80
20 "	Dec. 1, 1911	766	9,581 94	321 76	321 78	02	4,610 89	4,339 53
20 "	Mar. 1, 1912	824	32,368 63	1,086 88	1,086 99	11	15,320 24	13,049 20
30 "	Sept. 1, 1913	875	40,000 00	879 78	879 78	.....	9,931 62	9,310 53
10 "	" 1, 1913	875	2,000 00					
20 "	Nov. 12, 1913	889	10,652 30	357 70	357 72	02	4,033 19	3,785 45
20 "	Dec. 12, 1913	909	9,151 74	307 32	307 33	01	3,465 21	3,252 41
20 "	" 27, 1913	912	13,219 00	443 90	443 92	02	5,005 30	4,697 92
20 "	" 10, 1913	918	27,493 77	923 18	923 29	11	10,409 72	9,770 78
20 "	Mar. 2, 1914	924	1,208 15	40 56	40 57	01	457 20	373 82
20 "	Dec. 10, 1913	904	375 00	12 00	12 59	59	135 17	133 24
20 "	" 10, 1913	905	323 00	11 00	10 85	15	123 90	114 82
10 "	" 10, 1913	927	1,510 00	125 76	125 76	.....	1,412 37	1,330 89
30 "	Aug. 3, 1914	946	40,000 00	713 20	713 20	.....	6,013 45	6,571 59
20 "	Apr. 14, 1914	961	6,000 00	201 40	201 49	09	1,980 02	1,856 57
20 "	Nov. 16, 1914	967	487 50	16 37	16 37	.....	160 78	150 84
20 "	Jan. 20, 1915	993	4,219 10	141 68	141 68	.....	1,194 49	1,118 93
20 "	" 20, 1915	994	13,752 86	462 29	461 85	44	3,897 81	3,647 82
20 "	May 3, 1915	1001	226 58	7 60	7 60	.....	63 98	60 03
30 "	June 7, 1915	1003	10,000 00	178 30	178 30	.....	1,503 29	1,408 26
20 "	Jan. 1, 1916	1029	6,670 11	224 04	223 99	05	1,877 19	1,485 79
20 "	June 18, 1917	1065	27,000 00	906 70	906 70	.....	5,250 95	4,910 60
30 "	" 18, 1917	1066	12,000 00	213 96	213 96	.....	1,239 05	1,158 87
10 "	Nov. 8, 1917	1088	2,934 12	244 38	244 38	.....	1,415 21	1,323 64
20 "	" 8, 1917	1089	2,121 38	71 22	71 24	02	412 37	385 86
20 "	Jan. 2, 1919	1122	2,952 69	104 14	99 16	4 98	470 00	309 54
30 "	" 13, 1919	1129	50,000 00	891 50	891 50	.....	2,938 88	2,782 91
10 "	Feb. 6, 1919	1139	7,042 30	586 54	586 56	02	2,613 40	1,831 01

20	"	" 6, 1919	1146	5,999 69	201 45	201 48	03	897 45	628 94
30	"	May 5, 1919	1154	30,000 00	534 90	534 90	.....	1,763 33	1,669 74
10	"	Mar. 1, 1920	1197	8,500 00	707 97	707 97	.....	1,513 21	1,444 26
10	"	" 1, 1920	1210	21,071 74	1,755 05	1,755 09	04	5,576 92	3,580 38
20	"	" 1, 1920	1219	9,105 55	305 74	305 78	04	971 51	623 81
5	"	" 1, 1921	1243	6,000 00	1,107 76	1,107 76	.....	1,152 15	1,107 76
10	"	" 1, 1921	1254	13,173 12	1,097 20	1,097 20	.....	2,282 35	1,097 20
20	"	" 1, 1921	1257	6,185 99	207 73	207 73	.....	432 11	207 73
20	"	Jan. 2, 1922	1294	14,692 14	444 45	493 29	48 84	.....	.....
10	"	" 2, 1922	1301	11,176 09	888 56	930 87	42 31	.....	.....
30	"	July 14, 1922	1327	120,000 00	2,129 60	2,139 61	10 01	.....	.....
20	"	Jan. 1, 1923	1342	2,749 37	150 62	92 32	58 30	.....	.....
20	"	Feb. 5, 1923	1369	6,500 00	219 27	218 28	99	.....	.....
20	"	Jan. 1, 1923	1366	9,890 79	332 12	332 15	03	.....	.....
10	"	" 1, 1923	1365	16,750 88	1,395 27	1,395 19	08	.....	.....
					$23,144 45	$23,166 27	$21 82	$138,322 50	$125,387 01

SUMMARY

Sinking Fund Accumulations to date of Last Deposit	$138,322 50
At 4% Sinking Fund Accumulations should be	125,387 01
Surplus at date of Last Deposit	$12,935 49

MUNICIPALITY OF THE TOWNSHIP OF BARTON

STATEMENT SHOWING COMPARISON OF ANNUAL DEBENTURE REQUIREMENTS WITH LEVIES

Consolidated By-law No.	Rates Levied under By-law No.	Purpose	Ratepayers Portion	Township Portion	City of Hamilton	Total Annual Levy as per Local Improvement Register	Annual Requirements according to By-law
677	619	Sidewalk	$106 20	$19 77	$8 43	$134 40	$134 10
....	637	"	67 94	7 31	1 89	77 14	75 30
....	645	"	.....	.....	7 11	7 11	96 93
....	669	"	.....	.....	3 14	3 14	74 00
....	671	"	10 50	4 48	1 98	16 96	16 96
....	632	"	13 56	.....	.....	13 56	15 12
....	636	"	103 74	20 73	7 47	131 94	143 00
....	650	"	26 60	11 03	2 22	39 85	41 65
....	651	"	46 90	6 95	3 08	56 93	53 43
....	655	"	18 00	1 14	50	19 64	19 64
....	670	"	45 60	2 86	1 27	49 73	45 73
....	628	"	61 92	15 83	7 01	84 76	90 64
....	629	"	69 92	.....	.....	69 92	69 04
....	....	Paid by City of Hamilton	.....	.....	2,444 71	2,444 71	2,444 71
			$570 88	$90 10	$2,488 81	$3,149 79	$3,320 25
724	716	Sidewalk	$64 68	.....	.....	$64 68	$64 30
....	717	"	102 57	$6 82	$3 02	112 41	111 70
....	718	"	221 85	7 56	3 35	232 76	230 48
....	719	"	.....	3 23	30 96	34 19	32 88
....	720	"	51 44	5 41	2 40	59 25	58 91
....	721	"	157 15	8 17	3 62	168 94	166 77
....	722	"	261 86	11 83	5 23	278 92	277 77
			$859 55	$43 02	$48 58	$951 15	$942 81
766	758	Sidewalk	$133 36	$5 47	$2 42	$141 25	$141 58
....	759	"	37 62	8 93	2 83	49 38	49 29
....	760	"	.....	10 46	196 61	207 07	177 72
....	761	"	153 83	5 98	2 65	162 46	161 75
....	762	"	45 53	1 91	84	48 28	48 01
....	763	"	14 70	5 26	2 31	22 27	22 16
....	764	"	56 74	.....	.....	56 74	57 33

....	765	"	.....	3 81	91 31	95 12	95 12
			$441 78	$41 82	$298 97	$782 57	$752 96
824	816	Sidewalk.....	$772 18	$50 89	$18 53	$841 60	$826 93
....	817	"	552 49	35 00	15 45	602 94	599 65
....	818	"	26 91	1 95	86	29 72	29 67
....	819	"	47 61	6 33	2 40	56 34	56 12
....	820	"	598 15	29 41	13 01	640 57	644 31
....	821	"	190 69	7 84	1 63	200 16	200 06
....	822	"	26 91	1 95	86	29 72	29 67
....	823	"	138 15	14 32	5 79	158 26	157 07
			$2,353 09	$174 69	$58 53	$2,559 31	$2,543 48
889	889	Sidewalk.....	$847 45	$61 74	$23 78	$932 97	$890 41
909	907	Sidewalk.....	$43 50	$15 10	$6 68	$65 28	$64 88
....	908	"	635 83	49 64	21 97	707 44	700 02
			$679 33	$64 74	$28 65	$772 72	$764 90
918	891	Sidewalk.....	$257 79	$12 47	$5 52	$275 78	$275 93
....	892	"	599 82	53 56	18 17	671 55	671 91
....	893	"	42 62	1 21	54	44 37	44 39
....	894	"	.....	15 73	173 10	188 83	188 83
....	895	"	.....	16 49	321 76	338 25	338 25
....	896	"	.....	3 08	96 98	100 06	100 06
....	897	"	.....	3 07	93 92	96 99	96 99
....	898	"	152 02	8 60	3 81	164 43	164 36
....	899	"	35 11	5 87	96	41 94	41 94
....	900	"	65 96	3 00	1 33	70 29	70 27
....	901	"	80 11	6 69	2 96	89 76	89 57
....	902	"	188 80	20 14	6 71	215 65	215 35
			$1,422 23	$149 91	$725 76	$2,297 90	$2,297 85
912	912	Sidewalk.....	$981 78	$90 44	$40 03	$1,112 25	$1,104 85
924	922	Sidewalk.....	$12 08	$18 17	$8 04	$38 29	$38 24
....	923	"	.....	9 91	52 82	62 73	62 73
			$12 08	$28 08	$60 86	$101 02	$100 97
927	927	Roads.....	$220 58	.....	.....	$220 58	$201 26

STATEMENT SHOWING COMPARISON OF ANNUAL DEBENTURE REQUIREMENTS WITH LEVIES—Continued

Consolidated By-law No.	Rates Levied under By-law No.	Purpose	Ratepayers Portion	Township Portion	City of Hamilton	Total Annual Levy as per Local Improvement Register	Annual Requirements according to By-law
994	976	Sidewalk.....	.....	$23 52	$174 12	$197 64	$197 64
....	977	"	.....	1 75	48 19	49 94	49 94
....	978	"	.....	1 73	85 51	87 24	87 24
....	979	"	.....	2 41	23 12	25 53	25 53
....	980	"	.....	3 24	61 42	64 66	64 66
....	981	"	$58 36	9 55	4 22	72 13	71 63
....	982	"	26 70	3 74	1 66	32 10	31 88
....	983	"	26 88	3 71	1 64	32 23	31 93
....	984	"	88 80	2 09	92	91 81	90 89
....	985	"	90 37	1 80	79	92 96	92 94
....	986	"	47 16	2 38	1 06	50 60	50 11
....	987	"	69 32	95	42	70 69	69 99
...	988	"	82 62	3 50	1 55	87 67	86 80
....	989	"	117 38	5 22	2 31	124 91	123 73
....	990	"	26 10	5 16	95	32 21	32 21
....	991	"	16 33	21	09	16 63	16 65
....	992	"	6 40	13 55	6 29	26 24	26 24
			$656 42	$84 51	$414 26	$1,155 19	$1,150 01
993	993	Sidewalk.....	$338 12	$11 20	$4 95	$354 27	$352 64
1001	1001	Sidewalk.....	$13 00	$4 24	$1 88	$19 12	$18 92
1029	1021	Sidewalk.....	.....	.....	$56 64	$56 64	$56 64
....	1022	"	$185 54	.....	.....	185 54	183 12
....	1023	"	148 30	.....	.....	148 30	147 09
....	1024	"	51 56	.....	.....	51 56	51 73
....	1025	"	10 56	.....	.....	10 56	10 56
....	1026	"	.....	.....	34 55	34 55	34 55
....	1027	"	.....	.....	82 30	82 30	82 30
.....	1028	"	.....	.....	24 89	24 89	24 89
			$395 96	.....	$198 38	$594 34	$590 88

1089	1078	Sidewalk	$54 95	.....	.....	$54 95	$53 47
....	1079	"	.....	.....	$35 72	35 72	35 72
....	1081	"	.....	.....	43 89	43 89	43 89
....	1081	"	.....	.....	42 92	42 92	42 92
....	1082	Cement Curb	12 22	.....	.....	12 22	11 86
			$67 17	.....	$122 53	$189 70	$187 86
1088	1083	Roads	$151 92	.....	.....	$151 92	$146 28
....	1084	"	264 42	.....	.....	264 42	259 47
			$416 34	.....	.....	$416 34	$405 75
1122	1121	Sidewalk	$175 36	.....	.....	$175 36	$175 77
....	1120	"	.....	.....	$50 71	50 71	50 71
....	1119	"	.....	.....	40 04	40 04	40 04
			$175 36	.....	$90 75	$266 11	$266 52
1139	1135	Roads	$250 60	$64 02	$1 98	$316 60	$308 57
....	1136	"	.....	43 97	260 24	304 21	304 21
....	1137	"	.....	21 50	160 03	181 53	181 53
....	1138	"	.....	4 15	210 60	214 75	214 75
			$250 60	$133 64	$632 85	$1,017 09	$1,009 06
1146	1140	Sidewalk	.....	$5 32	$76 95	$82 27	$82 27
....	1141	"	.....	1 91	60 80	62 71	62 71
....	1142	"	$68 28	1 25	55	70 08	69 51
....	1143	"	.....	1 96	37 63	39 59	39 59
....	1144	"	.....	3 58	88 04	91 62	91 62
....	1145	"	.....	16 32	196 10	212 42	215 69
			$68 28	$30 34	$460 07	$558 69	$561 39
1210	1202	Roads	$901 71	$41 38	$18 32	$961 41	$966 38
....	1203	"	.....	19 86	318 55	338 41	338 41
....	1204	"	291 79	.....	.....	291 79	284 10
....	1205	"	254 20	.....	.....	254 20	253 96
....	1206	"	474 93	42 92	19 00	536 85	536 80
....	1209	"	140 95	.....	.....	140 95	140 53
....	1207	"	258 90	2 61	1 16	262 67	258 53
....	1208	"	134 54	.....	.....	134 54	134 95
			$2,457 02	$106 77	$357 03	$2,920 82	$2,913 66

STATEMENT SHOWING COMPARISON OF ANNUAL DEBENTURE REQUIREMENTS WITH LEVIES—Continued

Consolidated By-law No	Rates Levied under By-law No.	Purpose	Ratepayers Portion	Township Portion	City of Hamilton	Total Annual Levy as per Local Improvement Register	Annual Requirements according to By-law
1219	1211	Sidewalk	.....	$0 39	$19 48	$19 87	$19 87
....	1212	"	.....	8 30	20 47	28 77	28 77
....	1213	"	.....	68	30 23	30 91	30 91
....	1214	"	.....	4 55	149 55	154 10	154 10
....	1215	"	.....	9 07	296 19	305 26	305 26
....	1216	"	.....	8 55	156 64	165 19	165 19
....	1217	"	$85 76	8 39	3 71	97 86	97 62
....	1218	"	2 00	1 94	86	4 80	4 75
			$87 76	$41 87	$677 13	$806 76	$806 47
1257	1255	Sidewalk	$347 97	$63 82	.....	$411 79	$409 32
....	1256	"	165 34	5 44	.....	170 78	169 54
			$513 31	$69 26	.....	$582 57	$578 86
1254	1246	Roads	$215 98	.....	.....	$215 98	$215 84
....	1247	"	253 15	.....	.....	253 15	253 03
....	1248	"	396 24	$24 00	.....	420 24	393 08
....	1249	"	306 34	.....	.....	306 34	306 75
....	1250	"	135 33	5 65	.....	140 98	140 95
....	1251	"	213 10	.....	.....	213 10	212 38
....	1252	"	188 40	.....	.....	188 40	188 36
....	1253	"	173 60	3 66	.....	177 26	177 16
			$1,882 14	$33 31	.....	$1,915 45	$1,887 55
1301	1295	Roads	$424 55	$21 50	.....	$446 05	$445 83
....	1296	"	232 63	4 87	.....	237 50	236 89
....	1297	"	98 40	2 40	.....	100 80	100 44
....	1298	"	219 38	37 80	.....	257 18	255 09
....	1299	"	116 44	4 92	.....	121 36	120 85
....	1300	"	392 34	5 94	.....	398 28	400 00
			$1,483 74	$77 43	.....	$1,561 17	$1,559 10

1294	1287	Sidewalk	$59 07	$4 23	.....	$63 30	$61 29
....	1288	"	195 11	19 04	.....	214 15	212 01
....	1289	"	78 24	1 63	.....	79 87	79 59
....	1290	"	147 86	12 61	.....	160 47	156 18
....	1291	"	98 73	4 94	.....	103 67	97 16
....	1292	"	88 07	13 26	.....	101 33	101 20
....	1293	"	557 20	61 89	.....	619 09	618 51
			$1,224 28	$117 60	.....	$1,341 88	$1,325 94
1365	1350	Roads	$222 10	$14 16	.....	$236 26	$236 09
....	1351	"	570 72	191 40	.....	762 12	761 12
....	1352	"	349 14	30 94	.....	380 08	380 46
....	1353	"	347 00	14 80	.....	361 80	361 78
....	1354	"	68 24	15 72	.....	83 96	83 95
....	1355	"	382 83	110 60	.....	493 43	493 17
			$1,940 03	$377 62	.....	$2,317 65	$2,316 57
1366	1356	Sidewalk	$92 22	$3 48	.....	$95 70	$94 65
....	1357	"	101 29	13 20	.....	114 49	113 30
....	1358	"	23 30	2 70	.....	26 00	25 89
....	1359	"	76 17	7 15	.....	83 32	81 95
....	1360	"	101 34	7 96	.....	109 30	109 23
....	1361	"	187 74	46 94	.....	234 68	232 93
....	1362	"	30 14	2 97	.....	33 11	32 67
....	1363	"	132 31	15 66	.....	147 97	146 90
....	1364	"	27 48	10 98	.....	38 46	38 60
			$771 99	$111 04	.....	$883 03	$876 12
737	....	Bridges	.....	$354 07	$156 70	$510 77	$510 77
904	....	"	.....	21 33	9 43	30 76	30 76
905	....	"	.....	18 83	8 33	27 16	27 16
967	....	"	.....	28 23	12 50	40 73	40 73
1197	....	Stone Quarry	.....	1,175 47	.....	1,175 47	1,175 47
1243	....	Road Machinery	.....	1,467 76	.....	1,467 76	1,467 76
1342	....	Kenilworth Subway	.....	301 84	.....	301 84	301 84
1369	....	Fire Dept. Equipment	.....	576 77	.....	576 77	576 77
		Grand Total	$21,130 27	$5,860 67	$6,920 76	$33,911 70	$33,858 30

MUNICIPALITY OF THE TOWNSHIP OF BARTON

(Housing Commission)

Statement Showing the Balance Due to The Province of Ontario on Individual Loans as at August 31st, 1923

		Loan Dr.	Interest Dr.	Loss Born by Commission	Instalment Cr.	Additional Repayments	Balance
1	Arnold	$2,640 75	$354 19		$651 57		$2,343 37
2	Bailey	4,000 00	459 13	.....	850 09	.....	3,609 04
3	Baird	2,800 00	354 51	.....	653 45	.....	2,501 06
4	Blatz	3,875 00	417 02	.....	775 20	.....	3,516 82
5	Clarke	2,500 00	316 53	.....	583 45	.....	2,233 08
6	Challoner	3,950 00	485 08	.....	895 56	.....	3,539 52
7	Cocker	2,864 00	443 52	.....	813 68	.....	2,493 84
8	Cooper	3,220 00	370 97	.....	687 04	.....	2,903 93
9	Corke	4,300 00	489 64	.....	907 44	.....	3,882 20
10	Donaldson	3,474 00	452 97	.....	833 76	.....	3,093 21
10A	Donaldson Township Loss	1,026 00	108 52	$202 50	.....	.....	932 02
11	Drever	2,200 00	352 10	.....	645 48	.....	1,906 62
12	Dustan	2,500 00	400 08	.....	733 48	.....	2,166 60
13	Edwards	3,019 50	405 02	.....	744 81	.....	2,679 71
14	Frank	3,000 00	379 83	.....	700 00	.....	2,679 83
15	Furry	2,623 60	420 04	.....	767 80	.....	2,275 84
16	Goffin	2,468 00	394 93	....	724 24	.....	2,138 69
17	Gyson	2,385 00	310 97	.....	572 40	.....	2,123 57
18	Harvey	3,141 00	397 67	.....	732 90	.....	2,805 77
19	Howieson	2,858 91	383 47	.....	705 22	.....	2,537 16
20	James	3,000 00	458 18	.....	840 00	.....	2,618 18
21	McAngus	2,928 60	436 98	.....	802 84	$100 00	2,462 74
22	Nunn	3,400 00	427 97	.....	789 05	.....	3,038 92
23	Price	2,500 00	335 34	.....	616 79	.....	2,218 55
24	Robinson	3,221 50	407 85	.....	751 80	.....	2,877 55
25	Rogers	2,200 00	347 15	.....	631 48	300 00	1,615 67
26	Scott	2,292 30	366 84	.....	672 76	.....	1,986 38
27	Shaw	2,825 60	439 39	.....	806 35	.....	2,458 64
28	Sims	2,060 00	329 67	.....	604 56	.....	1,785 11
29	Spencer	2,817 50	450 93	.....	826 32	.....	2,442 11
30	Stagg	2,262 00	351 38	.....	644 76	.....	1,968 62
31	Stevenson	2,968 00	467 44	.....	857 64	.....	2,577 80
31A	Stevenson Township Loss	1,332 00	146 25	271 60	.....	.....	1,206 65
32	Thornton	1,250 00	186 51	.....	316 92	1,119 59	.....
33	Williamson	3,000 00	480 11	.....	880 00	.....	2,600 11
34	Worthington	4,000 00	475 86	.....	880 11	.....	3,595 75
		$100,903 26	$13,804 04	$474 10	$24,898 95	$1,519 59	$87,814 66

MUNICIPALITY OF THE TOWNSHIP OF BARTON

STATEMENT OF AMOUNTS DUE BY HOUSEHOLDERS FOR PAST DUE PAYMENTS WITH INTEREST THEREON

HOUSING COMMISSION

No.	Name	Charges					Credits			Dr. Balance	Cr. Balance
		Sundry Debits Explanations	Amount	Excess of Loan Over Agreement	Interest	Instalments Due	Allowances	Excess of Agreement Over Loan	Cash		
1	Arnold, Hugh	.....	.....	.....	$50 71	$651 57	.....	.....	$702 28	.....	.....
2	Bailey, J. E	.....	.....	$74 00	44 90	850 09	.....	.....	720 43	$248 56	.....
3	Baird, Peter	.....	.....	7 40	76 04	653 45	.....	.....	705 34	31 55	.....
4	Blatz, Louis	.....	.....	.....	111 84	775 20	.....	.....	525 17	361 87	.....
5	Clark, D. P	.....	.....	65 00	31 57	583 45	.....	.....	680 02	.....	.....
6	Challener, W. E	.....	.....	79 50	38 35	895 56	.....	.....	1,013 45	.....	$0 04
7	Cocker, Miss Bessie	.....	.....	.....	21 68	813 68	.....	.....	795 31	40 05	.....
8	Cooper, H. V	.....	.....	25	81 84	687 04	.....	.....	631 49	137 64	.....
9	Corke, J. J	.....	.....	.....	72 49	907 44	$90 00	$80 31	887 76	.....	78 14
10	Donaldson, Donald	.....	.....	65 00	101 16	833 76	310 00	.....	689 92	.....	.....
11	Drever, C	.....	.....	62 00	16 79	645 48	.....	.....	722 27	2 00	.....
12	Dustan, G. W	.....	.....	34 60	20 61	733 48	.....	.....	805 36	.....	16 67
13	Edwards, H	.....	.....	.....	56 11	744 81	.....	.....	800 92	.....	.....
14	Frank, Mrs. Mabel	.....	.....	31 62	42 88	700 00	.....	.....	654 50	20 00	.....
15	Furry, Percy	.....	.....	45 25	55 70	767 80	.....	.....	752 50	116 25	.....
16	Goffin, John W	.....	.....	04	18 56	724 24	.....	.....	759 26	.....	16 42
17	Gyson, J. W	.....	.....	63 85	59 01	572 40	.....	.....	679 36	15 90	.....
18	Harvey, J. P	.....	.....	.....	41 54	732 90	.....	30	749 32	24 82	.....
19	Howieson, Geo	.....	.....	.....	52 44	705 22	.....	.....	757 66	.....	.....
20	James, May N	.....	.....	.....	27 70	840 00	.....	.....	937 70	.....	70 00
21	McAngus, J	Transferred to Agreement a/c	$100 00	.....	26 48	802 84	.....	90 00	838 24	1 08	.....
22	Nunn, Louis—House	.....	.....	.....	87 84	789 05	.....	82 75	376 04	418 10	.....
23	Price, Gifford B	.....	.....	.....	53 81	616 79	.....	51 15	742 36	.....	122 91
24	Robinson, S. G	.....	.....	.....	61 16	751 80	.....	.....	812 96	.....	.....
25	Rogers, Mrs. E	.....	.....	62 00	29 77	631 48	.....	.....	647 86	75 39	.....
26	Scott, Wm	.....	.....	.....	20 28	672 76	.....	.....	692 76	28	.....
27	Shaw, D. A	.....	.....	.....	60 23	806 35	.....	24 00	390 67	451 91	.....
28	Sims, C. N	.....	.....	.....	17 72	604 56	.....	.....	636 02	.....	13 74
29	Spencer, Miss B. M	.....	.....	.....	46 31	826 32	.....	.....	657 30	215 33	.....
30	Stagg, Rich. B	.....	.....	.....	17 72	644 76	.....	.....	677 59	.....	15 11
31	Stevenson, John	Diff. in Instalments, Jan.—Dec., 1920 per Agreement	13 56	.....	52 60	857 64	.....	.....	923 80	.....	.....
32	Thornton, W	.....	.....	.....	.....	316 92	.....	.....	316 92	.....	.....
33	Williamson, A. W	.....	.....	22 05	25 98	880 00	.....	.....	948 03	.....	20 00
34	Worthington, E. P	.....	.....	.....	77 69	880 11	.....	.....	901 11	56 69	.....
			$113 56	$612 56	$1,599 51	$24,898 95	$400 00	$328 51	$24,631 68	$2,217 42	$353 03

MUNICIPALITY OF THE TOWNSHIP OF BARTON

Housing Commission

Trial Balance as at August 31st, 1923

Bank	$385 30	
Cheque in transit	661 78	
Cash	48 31	
D. Jepson	40 80	
Sales Agreement Ledger (Schedule 20)	87,814 66	
Householders Current Accounts (Schedule 21)	1,864 39	
Province of Ontario Loan		$87,814 66
Township of Barton Loan		3,662 00
Housing Commission Profit and Loss Account (Schedule 22A)	661 42	
	$91,476 66	$91,476 66

Housing Commission

Profit and Loss Account to August 31st, 1923

Net allowances to Householders on construction		$34 55
Allowance to D. Donaldson for well		310 00
Allowance to J. J. Corke		90 00
Housing Commissions Loss to August 31st, 1923 on Loss being spread over 20 years:		
Donaldson House	$202 50	
Stevenson "	271 60	
		474 10
		$908 65
Less:		
Difference in 1920 instalments paid and received on Stevenson House as per Agreement	$13 56	
Excess of interest charged to the Householders over amount charged by the Government	233 67	
		247 23
Net loss to date		$661 42

MUNICIPALITY OF THE TOWNSHIP OF BARTON

MEMORANDUM OF INSURANCE IN FORCE, AUGUST 31ST, 1923

HOUSING COMMISSION

	Amount of Insurance
Arnold, H.	$2,500 00
Bailey, John W.	4,000 00
Baird, P.	3,000 00
Blatz, L.	3,600 00
Challoner, W.	4,000 00
Clark, D. P.	2,500 00
Cooper, H. V.	2,600 00
Corke, J. J.	4,000 00
Cuniffe, H.	6,000 00
Drever, C.	1,800 00
Donaldson, M.	3,400 00
Dunstan, G. W.	3,000 00
Edwards, H.	2,850 00
Frank, Mrs. M.	3,000 00
Goffin, J. W.	2,250 00
Gyson, J. W.	1,800 00
Harvey, J. P.	3,200 00
Howieson, G.	2,500 00
Lea, H.—James, M.	2,700 00
McAngus, John	2,000 00
McEntee, E.—Furry	3,000 00
McIntosh, I.—Cocker, Bessie	2,500 00
Nunn, L.	2,600 00
Price, G. B.	1,800 00
Robinson, S.	3,000 00
Rogers, Mrs.	2,500 00
Scott, Wm.	2,250 00
Shaw, D. A.	2,700 00
Sims, C. N.	2,000 00
Spencer, B.	2,400 00
Stagg, R.	2,500 00
Stevenson, John	3,000 00
Thornton, W.—(Sold)	.....
Williamson, A. W.	2,700 00

October 22, 1923.

To The Mayor and Council,
of the Municipal Corporation of the Town of Sudbury, Ontario.

Gentlemen:—

Under authority of an appointment by Mr. J. W. Sharpe, K.C., Provincial Municipal Auditor, confirmed by an Order-in-Council, approved by His Honour the Lieutenant-Governor, of the Province of Ontario, dated July 31, 1923, I, John B. Robertson, chartered accountant, have made an inspection, examination and investigation of the books, accounts and vouchers of the municipal corporation of the town of Sudbury, and submit herewith my report in respect to same supported and amplified by statements and schedules.

Reasons for Audit.—I was informed that the primary cause of the investigation was a difference of $27,680.14 in the books.

When the investigation was undertaken I, therefore, gave the location of this difference my first consideration. In the course of the search for the $27,680.14 it was found that the difference existed prior to the year 1922, and that there was a serious difference between the certified balance sheet and the treasurer's ledger accounts as at December 31, 1920. The examination of this difference showed that the balance sheet as at December 31, 1920, was apparently correctly constructed but that the adjusting entries necessary to bring the books into accordance with the balance sheet had not been made. Whether the entries were given to the treasurer, or whether, when given to him, they were not recorded in the books, cannot be said. So many errors were found in the course of the preliminary search for the initial difference that it became evident that the only way to arrive at a balance in the books was to check all the postings from January 31, 1920, to December 31, 1922. The numerous mistakes found during the checking proved the advisability of this proceeding and opened up the way to locate other errors affecting the statement of assets and liabilities, etc. The books were then brought into "double entry" balance. When this was done it appeared that the balances in the accounts did not represent the facts and an examination of the basis of each entry in most of the accounts was necessary to discover omissions or erroneous entries. The errors of commission or omission required over fifty pages of journal entries to correct and are set forth in schedules in the following pages. No comment is needed to emphasize the seriousness of the condition found or the failure to conform with standard accounting principles and practice.

Authority was obtained from the mayor to make all necessary entries to correct the errors and make resulting changes in the ledger balances so that these would agree with the balance sheet annexed to this report. It must be clearly understood that this balance sheet and the corrections only cover the period ending December 31, 1922. No audit or investigation was made of the accounts for the year 1923. By inference we have reason to believe that errors, similar to those mentioned in this report, may have occurred in 1923; but as no doubt the council will appoint auditors for that year these errors will be located and corrected before the auditor's statement as at December 31st, 1923, is prepared.

General Ledger.—In this report frequent reference is made to "General Ledger." This ledger should serve to segregate the total of the various transactions relative to the finances. The details of the totals are usually kept in subsidiary books. Where the general ledger is properly used all subsidiary records are made to "interlock" with "controlling" account in the general ledger. This is not the case in the accounts of the town of Sudbury. For example,

the water and light accounts instead of "interlocking" with the general ledger run "parallel" thereto. This means lost efficiency by not making full use of the standard system.

Bank Account.—The town of Sudbury has one bank account into which all funds are deposited (exclusive of Library Board and Parks Commission cash). This is not in accordance with approved principles and practice. Separate bank accounts should be kept for general cash, for proceeds of debenture issue, and for any trust funds, e.g., Housing Commission funds, etc. The use of one bank account to receive various funds from all sources lends itself to manipulation and gives opportunity for loss. It also deprives the executive officers of the municipality information in respect to the funds and finances under their control. A statement of different bank accounts is a simple and quick method of showing the council the position of various funds, the use of one account only, prevents the information being arrived at as quickly and easily as it otherwise might be.

Permanent Assets on Balance Sheet.—On the balance sheet the permanent assets are stated at the cost figure less a credit for depreciation. In our report the proper method is set out and it would have been very satisfactory to have shown the permanent assets at the cost figure less the amount equal to repayment of debentures. For the present purpose, however, it was not deemed necessary to compile a statement of such depreciation, as it would have meant going back possibly ten or twenty years in order to determine the amount which had been deducted from the permanent asset accounts. It was noted, that in a previous auditor's report, the suggestion was made that the treasurer do this so as to permit the permanent assets to be shown on the balance sheet at cost but apparently it was not done.

Allocation of Debenture Liability.—It is suggested that when a by-law is passed authorizing debenture issue, the amount allocated to cover cost of a specific undertaking be appropriated by proper entry for that purpose and that the cost of such undertaking be charged against this appropriation so that it may be seen whether the cost exceeds the funds provided therefore or otherwise. It is difficult to tell from the records of the treasurer whether the proceeds of a debenture have been sufficient to provide the funds required to pay the cost of the particular public work or whether the proceeds have exceeded such cost. This information should be definite and should be available to the council at all times.

Water and Light Department Profits.—Subject to defects in the system of record and operation of the water and light department there appears to be a profit on the operations. Examination showed that the debenture rate, including the amount required for repayment of water and light debentures was levied without any consideration of the profit derived from the operations; that is, the profit on water and light service is put into the general fund. The profits of the water and light system should be applied, first, in payment of the annual debenture instalment in respect to such facilities and second, in reduction of the water and light rates. All ratepayers do not use the water and light nor do they necessarily use it in the same proportion that they pay taxes. The users should benefit by any profit made from the system, and the present treatment of the profit does not conform with this principle.

General.—Considerable delay may be saved if the town council were to appoint the auditors during the current year and have the books checked at least twice a year. This would give much closer supervision by the auditors of the entries and would enable corrections to be made much more speedily after the date of the transaction, and in most cases would be found to be of

considerable assistance to the treasurer. The practice of changing auditors almost every year, which has been in force in your municipality, is not good. Auditors should in no wise be let to think that they have a mortgage on their client's business; but, provided the work is done satisfactorily, much more value will be received by the client if the auditor continues to carry on the work for a reasonable number of years.

A considerable portion of the annexed report necessarily deals with the application of accounting principles and the explanation of these in reference to the errors. These explanations became a part of the duty of the undersigned with a view to conveying to the council the nature and effect of the errors found.

Recommendations.—On the final page of this report certain specific recommendations are made; added to these certain radical changes in system should be made. I have stated several times that there is a lack of co-ordination between various departments and various officials. This cannot work to the advantage of the town. Unity of control with proper departmental division is the elemental basis of good organization in municipal or commercial enterprise. If the town treasurer (or some similar official) were given control and made responsible for all the funds of the town and for all his financial records much more satisfactory check might be kept on revenue and expenditure.

These comments are submitted to the town council for consideration with the report.

All of which is respectfully submitted,

JOHN B. ROBERTSON,
Chartered Accountant,
ROBERTSON, ROBINSON, ARMSTRONG AND MCCANNELL.

Books Out of Balance December 31, 1921.

We confirmed the report that your general ledger was out of balance $27,680.14, as at December 31, 1921, and submit hereunder statement of errors bringing about the difference in balance, with the dates upon which such errors occurred. (N.B.—We refer here only to mechanical errors which had the effect of throwing the books out of balance. In addition thereto "errors of principle" have been discovered and are dealt with in this report.)

Statement of Errors Producing Differences of $27,680.14

(a) "Advances for construction re Housing Commission" Account at December 31st, 1920, showed a debit balance of $45,309.09, representing an asset of the Town. During 1921 an entry was made writing off this balance (and thereby improperly removing an Asset from the books.) This entry was not posted from any book of original entry and no corresponding debit entry was made			$45,309 09	
(b) Error in Ledger addition—Year, 1921, account D-38 "Debentures re Bridges"			04	
(c) The Public Library Board borrowed $4,000 from the town several years ago, which has since been repaid. The account showed a debit balance in 1919 of $3,200. Repayments by the Library Board since that time were credited by your Treasurer, not to the Library Board Account, but to "Revenue Account." The result was that the Town Revenue Account was over-credited $3,200 and the Library Board still shown as owing $3,200 after the account had been repaid. On December 31st, 1921, the Treasurer, realizing that the account was paid, but apparently not recognizing the error in his handling of the repayments, wiped out the balance against the Library Board by simply inserting figures to balance the account, making no proper entry to bring in the repayments made by the Board. The result of this was to throw the books out of balance $3,200, because the Treasurer had not offset this forced credit to the Library Board by a corresponding debit entry of any kind. What should have been done was to credit Library Board Loan Account with payments when and as received			3,200 00	
(d) Error in addition General Journal, page 135, December 13th, 1921				$0 10
(e) Error in not posting credit to "Reserve for Debenture Interest" Account from General Journal, December 1921. Items was entered in Memorandum column of the Ledger, but not brought into the addition column and was omitted in the additions. This gave the same effect as though the entry had not been posted at all.				19,362 97
(f) Error in addition of General Journal entry, October 12th, 1921, to record the 1921 Tax Roll in general books			2,000 00	
(g) All repayments of Debentures in 1921 were debited twice—(1st) to specific debenture paid, (2nd) to Reserve for Unpaid Debentures Account				58,040 14
(h) Error in addition of General Journal, December 28th, 1921			1 00	
(i) Entry made under date of December 31st, 1920, subsequent to 1920 audit as follows:				
Tax Sales, Dr.	10 31			
To Taxes		10 31		
Three postings were made for the above entry—one debit, and two credit			10 31	
(j) Error in Ledger addition of 1921 account "Unpaid Accounts"				10 00
(k) Ledger Balance of "Sewer Extension" account at December 31st, 1920, was	88,886 98			
Carried forward to 1921 as	88,875 28		11 70	
(l) Ledger Balance of "Electric Light Capital" account at December 31st, 1920	67,586 78			
Carried forward to 1921 as	67,809 53			222 75
(m) Ledger Balance of "Electric Light, Streets Capital" account, December 31st, 1920	13,736 83			
Carried forward to 1921 as	13,773 40			36 57
(n) Ledger Balance of "Fire Hall Extension and Municipal Building" account, December 31st, 1920	49,821 57			
Carried forward to 1921 as	50,057 69			236 12

STATEMENT OF ERRORS—Continued

(o) Credit posting of the following items was omitted, General Journal 127: Accrued Pay Roll, as at December 31st, 1920—		
Waterworks Department		$2 00
Waterworks Department		260 95
Sewer Department		34 88
(p) Entry on January 1921, General Journal, page 124, posted three times, twice to debit and once to credit		80
	$50,532 14	$78,207 28
Total Debit adjustments		50,532 14
Net Difference		$27,675 14
Difference as reported		27,680 14
Balance represents error in "Revenue" account, posting located and corrected by the Treasurer		$5 00

ERRATA.

Monthly or Periodical Balancing of Ledgers.—No trial balance of the general ledger as at any date between January 1, 1920, and December 31, 1922, was found among the town accounting records or produced to us by the treasurer when same was asked for by us. It has not been the custom of the treasurer to balance the general ledger of the town, this duty usually being left to the auditor of each year, although it is clearly no part of the auditor's duties. The treasurer claims that he took trial balances but that he destroyed the slips of paper upon which he had the figures. It is manifest that the trial balances could not have been correct in view of the errors existing in the books and it is a standard requirement of any well ordered office that monthly trial balances of the general ledger should be kept permanently on file. We recommend that this practice be adopted forthwith and that the treasurer be instructed accordingly.

Difficulty occurred in 1921 when the auditors of that year apparently did not check the opening balances of the ledger with the certified balance sheet as at December 31, 1920, and did not take a trial balance at December 31, 1921.

AUDIT FOR YEAR ENDING DECEMBER 31, 1921.

We cannot see where any benefit accrued to the town from the audit of the 1921 accounts performed by the local auditors appointed for that year.

The auditors of the year 1920 found it necessary in preparing the balance sheet as at December 31, 1920, to make a number of corrections and adjustments in the 1920 work. These corrections and adjustments were not entered on the books by the treasurer and consequently the books at December 31, 1920, did not agree with the balance sheet of that date. There were differences in thirteen accounts between the amount as shown on the ledger and on the balance sheet. We are at a loss to understand why the 1921 auditors, despite the fact that they had in their possession the balance sheet as at December 31, 1920, did not attempt to have the opening balances at January 1, 1921, brought into agreement with the balance sheet as at December 31, 1920.

We submit herewith schedule of eighteen errors occuring 1921 (or entered under date of December 31, 1920, subsequent to 1920 audit) which had the effect of throwing the books out of balance $27,650.14. Apparently the 1921 auditors did not report these errors as no corrections were made and we are informed that neither letter nor memorandum was received by the town office directing attention to any errors in the accounts.

In another section of this report we submit journal entries necessary to correct erors, the larger number being errors which did not have the effect of throwing the books out of balance.

There were no audit stamp impressions or check marks to indicate that interest coupons paid and matured debentures paid in 1921 had been audited—one of the most important features of any municipal audit.

In addition to incorporating in the balance sheet as at December 31, 1921, the errors in the ledger, the 1921 auditors made several additional errors in preparing the balance sheet. The largest items are as follows:

Debenture Liability of the Town overstated by $63,000.00; Debentures authorized but not sold at December 31st, 1921, were included in the Debenture Liability with no relative amount on the Assets side.

Capital Assets overstated by $138,419.48. In order to show an offsetting Asset in the Current Balance Sheet against Demand Notes to the Royal Bank of Canada (for money borrowed to pay cost of Capital Improvements pending the sale of Debentures), the expenditure on Capital Improvements not covered by Debenture Issues was entered on the Current Balance Sheet but not deducted from the Capital Balance Sheet. Thus the Asset was shown twice, once under Current Assets and once under Permanent Assets.

The Debenture Liability of the Town *re* Municipal Housing Commission $147,281.00 was shown on the Balance Sheet (included in total Debenture Liability) but the Asset of the Town representing the loans made to the Housing Commission and accrued interest was omitted from the Balance Sheet. We do not know why this Asset was omitted especially as it is referred to in the auditors' report for that year.

Provincial Housing Commission accounts not shown on Balance Sheet. In connection with the Provincial Housing Commission neither the Liability to the Province of Ontario for advances made nor the Asset representing the Loans made to the Housing Commission and accrued interest was included on the Balance Sheet.

Error in additions. An error of .98c. in addition on the Assets side of the Current Balance Sheet, December 31st, 1921 is noted.

The confused state of the 1921 accounts may probably best be illustrated as follows:—

The excess of Assets over Liabilities (Ratepayers' Equity) at December 31st, 1921, according to the books (General Fund Account) was	$54,471 25
The excess of Assets over Liabilities (Ratepayers' Equity) as at December 31st, 1921, according to the auditors' Balance Sheet, was	222,741 18
The Excess of Assets over Liabilities (Ratepayers Equity) as at December 15th, 1921, according to the Statutory Financial statement published over the signature of the Treasurer (note very slight change took place in last fifteen days of December)	325,327 66

A reasonable excuse might be advanced by an inexperienced auditor for not locating and correcting or reporting errors of a very technical nature, but mechanical errors such as mistakes in postings and additions should have been located and corrected. Such work is preliminary to the preparation of the trial balance necessary as the basis of the balance sheet. In view of the large difference in the "General Fund" account above mentioned as shown by the ledger and the balance sheet as at December 31, 1921, and of other errors it would appear that the books had not been balanced as at December 31, 1921, and that no trial balance had been prepared as at that date. No accountant of experience would attempt to prepare a balance sheet without first having a trial balance prepared.

In our opinion the balance sheet prepared by the auditors as at December 31, 1921, is worthless as a true exhibit of the financial position of the town. It exhibits a lack of training and experience in municipal finance and accounting.

Balance Sheets as at December 31, 1922.

Current Balance Sheet.—The current balance sheet of the town as at December 31, 1922, is submitted herewith, subject to the following explanations:

Current Assets.

Cash in Hands of Tax Collector $5,616.11.—This represents the receipts of the tax collector on December 30, 1922, paid to the treasurer (and deposited by him) on January 2, 1923. This was included in the total of unpaid taxes on the balance sheet of the auditor for the year 1922.

Cash Difference $145.32.—Reference is made to this in another section of the report.

Accounts Receivable $8,487.20.—Schedules and full explanation of items making up this amount are submitted hereinafter. No reserve for doubtful accounts has been set up.

Unpaid Taxes $147,480.78.—Schedules of items comprising this amount are submitted herewith. This includes:

1922 arrears of taxes	$89,334 42
Previous arrears of taxes	58,146 36
	$147,480 78

Lands Held on Account Tax Sales, $5,760.44.—This represents properties offered for sale for arrears of taxes not sold to third parties or redeemed by owners. The amount at which each property is carried represents the arrears of taxes plus cost and interest (penalty) to date offered for sale. Separate schedules are submitted showing the amount unredeemed on the properties offered for sale from 1916 to 1922. The records show that apparently no tax sale was held prior to the year 1916. See another section of this report for full discussion of this subject.

Inventories of Merchandise and Stores, $30,954.28.—This represents the inventories of merchandise and stores of the departments as listed on the balance sheet. We hold letters from the heads of the respective departments stating that the inventories so listed were taken under their supervision and direction and are priced at cost or market price whichever is lower and that allowance has been made for all old and unsaleable material.

Current Liabilities.

Royal Bank of Canada Overdraft, $66,482.23.—We hold a letter from the Royal Bank of Canada confirming the overdraft as shown.

Accounts Payable, $200.—This represents a deposit made by J. Babowski. We understand that it has been repaid to him in 1923. It will probably be noted that in the current balance sheet there has not been shown any liability for current accounts payable or accrued pay roll as at December 31, 1922. Neither the accounts payable nor the accrued pay roll, December 31, 1922, had been set up on the books, and in view of the expense which at this date would be necessary in determining the exact amount of such liability we have not dealt further with this matter than to make this report and set up on the balance sheet a reserve for accrued wages and accounts payable, $5,000, and showing an item for the same amount among the assets on the current balance sheet under the caption of undistributed charges. We think it would be advisable for the town treasurer to use a purchase journal and accounts payable ledger in order that unpaid accounts payable would be automatically shown on the records at all times. This recommentation refers particularly to the water and light department as well as the treasurer's department.

Liability re Overpaid Taxes, $581.83.—This is a liability for taxes overcharged and is fully discussed at a later point in this report.

Special Rate Levies not Disbursed, $89,588.68.—Balance of public library levy on the accompanying balance sheet is shown at $3,189.81 which is $450.36 more than the actual unpaid appropriation to the Public Library Board at December 31, 1922, but is shown at this figure in order that the cash held by the Library Board ($450.36) at that date might be shown among the assets of the town on the balance sheet. For a similar reason the balance of the public parks levy, viz., $2,334.98 is shown as $816.57 in excess of the actual unpaid appropriation. The other special rate levies call for no comment.

Excess of Current Liabilities over Current Assets, $27,054.77.—Ordinarily in a municipal balance sheet an excess of current liabilities over current assets does not reflect a very healthy financial condition, but in this case a probable explanation may be advanced as follows:—

Principle:—When local improvement work or other work of a capital nature is undertaken, it is quite usual for a municipality to finance such expenditure (pending the sale of debentures) by bank overdraft against the relative by-law, such overdraft being liquidated by the proceeds of the debentures when sold. If a balance sheet is prepared at any time when there is a bank overdraft or loan, occasioned by the capital expenditure, it is quite in order to show temporarily on the current balance sheet the amount of capital expenditure for which the issue and sale of debentures is pending. The most approved method of recording such transactions is to open an account, say, "Local Improvements in Process" charging such account with all expenditure thereon and crediting such amounts to an account, say, "Bank Overdraft re—Local Improvement," a separate bank account being opened for the purpose. When the expenditure on such local improvements has been completed and the debentures sold, the bank overdraft will be liquidated, "Local Improvement in Process" account will be transferred to "Local Improvement" account.

The Condition at Sudbury.—We found, however, in the books of the town of Sudbury that one bank account only is used for all purposes (except parks and library) and disbursements are made from this account for expenditure of both current and capital nature. We found further that in the books there is no segregation of capital expenditure for which debentures have been issued as distinguished from capital expenditures being financed (temporarily) by current funds or bank overdraft.

The Result.—It was impossible for us to determine from the records how much of the $66,482.23 bank overdraft at December 31, 1922, represented an overdraft on account of current expenditure and how much represented withdrawals for purposes of capital expenditure, (to be repaid through the sale of debentures). We referred to the published statutory financial statement of the treasurer dated December 15, 1922, and found that he had shown among the current assets items "To be Recovered on Debenture Issues" totalling $25,601.13. We discussed this item with the treasurer but he could not show us to our satisfaction how he arrived at this amount and we have not seen any records kept in the town office to substantiate this amount. In passing:—this amount, $25,601.13 is shown among the current assets on the treasurer's statement without deduction from the capital assets and thus by error is shown twice on that statement.

Conclusion.—It is altogether probable that at December 31, 1922, there was a certain amount of capital expenditure paid through current bank overdraft to be recovered on debenture issue. How much, we cannot say. Suppose, however, that the figure of the treasurer was approximately correct and that there was little or no change between December 15 and December 31, 1922, this would mean that this amount should be shown on the current balance sheet,

and the excess of liabilities over assets would then appear as approximately $1,500 instead of $27,054.77.

CAPITAL BALANCE SHEET AS AT DECEMBER 31, 1922.

Permanent Assets, $1,185,145.54.—This does not represent (as might be expected) the cost of the respective assets shown, but does represent the cost of such assets *less* an arbitrary depreciation which has been written off such assets annually. The best practice in dealing with permanent assets of a municipality is to retain those assets on the books at cost and charge against "Revenue" account annually an amount equal to the debenture repayments of that year crediting the same to "Capital Asset Reserve" account or similar reserve account. The present method of charging the "Revenue" account with an arbitrary depreciation and crediting the same to the permanent asset account has the effect of charging "Revenue" with a different amount than that specifically provided for in the tax levy. The following will serve to illustrate. Suppose that the tax levy for any year for purpose of retiring debentures matured in that year amounts to $60,000 which is credited in the usual way to "Revenue." Suppose further that during the year entries are made to charge "Revenue" and credit permanent assets accounts with an estimated depreciation of say, $40,000. The result is apparent. There has been created a net credit to "Revenue" of $20,000. The surplus or general fund is shown on the balance sheet at $310,414.46. It is possible that the greater part of this may have been created through entries as above.

To summarize the foregoing into the form of suggestions we would say (1) that the treasurer should compile a statement of the total depreciation which has been charged to "Revenue," and that this amount should be credited to "General Fund" and charged to the respective capital asset accounts; (2) that a statement of the total amount of debentures paid off be compiled and this total charged to "General Fund" and credited to "Capital Asset Reserve" account, and (3) that similar entry be made in each year with respect to the annual amount provided to meet debenture repayment; (4) that in future no further depreciation be provided for in the accounts.

Advances to Schools for Construction Purposes, $248,585.48.—This represents a charge against the Public and High School Boards for the advances made by the town for the purchase of lots and the erection of school buildings. These charges are being reduced annually by the amount provided in the tax levies for redemption of debentures issued against capital expenditure of the School Boards.

Sinking Fund re Parks, $2,934.40.—See sinking fund balance sheet and report on same.

Housing Commission Assets, $278,105.30.—See Housing Commission balance sheet and report on same.

Capital Liabilities, $1,375,367.09.—This liability is made up as follows:

Debentures outstanding		$1,278,520 40
Liabilities to Provincial Government		135,198 26
		$1,413,718 66
Less amount collected in 1922 Tax Levy to meet Debentures accruing due first six months of 1923 (see Current Liabilities)		38,351 57
		$1,375,367 09

We submit herewith schedule of unpaid debentures showing liability of $1,276,520.40. To substantiate this we examined all the debt creating by-laws back to the year 1905. To verify the liability to the Province of Ontario we communicated direct with the Bureau of Municipal Affairs at Toronto.

"General Fund" Account (or Ratepayers' Equity Account) $310,414.46.—NOTE—Various terms are used by difference municipalities to indicate the excess of assets over liabilities such as "General Fund" account or "Surplus" account or "Ratepayers' Equity" account. The term used throughout the books and records of the town of Sudbury is "General Fund" and has been used by us in this report.

The excess of Assets over Liabilities as at December 31st, 1919 as per certified Balance Sheet amounted to		$208,643 16
The excess of Assets over Liabilities as at December 31st, 1922, as per Balance Sheet, submitted herewith		310,414 46
The difference represents an increase during the three years of		$101,771 30
This increase does not represent an excess of Revenue over Expenditure during the three years but may be explained (generally) as follows:		
The Total Debenture repayments during the three years (exclusive of Housing Commission Debenture) were		$167,767 94
The amount charged against "Revenue" account by the Treasurer as Depreciation during the three years, was	$69,868 41	
Entries were also made to reduce the charges against "Schools Capital Expenditure" account to the amount of the outstanding Debenture Liability in respect thereto as follows:		
Public Schools	18,241 87	
High School	4,670 14	
		92,780 42
When these charges are deducted from the total Debenture payments there is left		74,987 52

This $74,987.52 represents, not an increase in the excess of assets over liabilities, but the total of debenture instalments paid during the years less the amount charged up as "Depreciation," ($92,780.42). If we deduct the above $74,987.52 from the increase of "General Fund" account of December 31, 1922, over "General Fund" account of December 31, 1919, viz., $101,771.30 the remainder is $26,783.78 which may be said to represent the excess of revenue over expenditure for the three years. (This figure, of course, is approximate only as we do not feel that the proper method has been adopted in handling discount or premium on debentures sold; see paragraph in this report dealing with debentures).

The question will naturally arise: Where is this increase reflected on the balance sheet as at December 31, 1922? The excess of current liabilities over current assets as at December 31, 1919, was $29,845.63 as compared to $27,054.77 as at December 31, 1922. In other words the current (liquid) position of the town as shown by the respective balance sheets was only approximately $2,800 better at December 31, 1922, than at December 31, 1919, despite the fact that there was approximately $27,000 excess of revenue over expenditure during that period. This apparent inconsistency is largely accounted for by the fact that on the December 31, 1919 balance sheet the total debenture liability was shown on the capital balance sheet, whereas on the balance sheet of December 31, 1922, the debenture payments to be made in 1923 (but provided for in the 1922 tax levy) are shown as a current liability.

We have not prepared revenue and expenditure statements showing the detail of the items entering into the calculation of the increase in the "General Fund" account as we did not think we would be justified in incurring the expense which would be necessary because in correcting errors located it was necessary

for us to make over one hundred adjusting entries in "General Fund" account, and if revenue and expenditure statements for three years were made it would have been necessary to transfer all these adjustments back to the "Revenue" account of the year to which they apply. This statement can be prepared if the council so directs.

Other Balance Sheets.

Sinking fund balance sheet as at December 31, 1922, and Housing Commission balance sheet as at the same date are submitted herewith and discussed at a later point in this report. It will be understood, of course, that the items shown on these balance sheets are also shown in summary form on the general balance sheets of the town, viz., current balance sheet, and capital balance sheet.

General.

Contingent Liabilities.—There has been deposited with the Province of Ontario non-interest bearing debentures of the town totalling $240,000 as collateral security for advances $135,198.26 by the Province of Ontario for Housing Commission purposes. This $240,000 does not represent a present liability of the town nor is it shown on the balance sheet as such, but if the town defaults in repayment to the Province ($988.22 monthly) the Province may sell sufficient of these debentures to make good the default. When the liability to the Province has been paid off those debentures will be returned to the town.

In connection with capital liabilities we note that the town is a guarantor of $75,000 par value first mortgage bonds of the Sudbury and Copper Cliff Railway, and also that the town holds in respect to such guarantee a first mortgage on the assets of the Sudbury and Copper Cliff Railway. Neither the guarantee liability nor the relative mortgage asset on the railway property is shown on the balance sheet as it is a contingent liability only enforcible in the event of defaults by the railway company in respect to the bonds issued by it.

Treasurer's Cash Difference.

In checking the cash receipts of the treasurer it would appear that the following items have not been properly accounted for:—

(1) Tax Roll 1921	$95 42
(2) Tax Sales 1922	28 60
(3) Market Receipts 1921 and 1922	21 30
	$145 32

The following explanation of the differences is submitted.

(1) Total cash paid to the Treasurer by collector on account of receipts of taxes and Tax Sales, Sept. 6th, 1921 as evidenced by Tax Collector's cash book initialed by the Treasurer	$83,338 18	
Total receipts credited to Tax Collector in Treasurer's cash receipt book with reference to Tax Collector's receipts for Sept. 6th, 1921	83,242 76	
Difference		$95 42
(2) Duplicate deposit slips on file in the Town office, dated Sept. 6th, 1922, record cheques of Mr. L. O'Connor as being deposited on that date	$169 98	
The cash receipt book of the Treasurer shows a credit to Mr. O'Connor with respect to the above transaction of	141 38	
Difference		$28 60

(3) The excess of receipts as shown by the Market records over the corresponding entries in the Treasurer's Cash Receipt book are as follows:

Sept. 6, 1921	$3 00	
Nov. 8, 1921	5 70	
July 31, 1922	3 60	
Oct. 2, 1922	2 40	
Nov. 7, 1922	3 60	
Dec. 4, 1922	2 20	
		$21 30

Tax Collector's Cash Difference.

It would appear from the records that the tax collector accounted for $2.75 in excess of the amounts received by him and may be explained as follows:—

September 6, 1921 (last day of discount) total payments to Treasurer	$83,338 18	
September 6, 1921, total receipts by Tax Collector as shown by his Cash Receipt book	83,333 72	
Apparently overpaid Treasurer		$4 46

September 8, 1922 (last day of discount). On this date the Collector's Cash Book shows a total of receipts amounting to $133,783.74. This amount was paid to the Treasurer. Later the following errors were noted:

Cash received not entered in Collector's Cash Book	$132 95	
" " " " "	20 51	
Error in addition (short added)	100 00	
	$253 46	
Less item entered twice in collector's cash book	54 49	
	$198 97	
On Sept. 14, 1922, the collector paid to the Treasurer the balance of cash on hand (this was in excess of his receipts for that day	200 00	
Thus apparently overpaying the Treasurer		1 03
		$5 49

The following additional errors in addition were located in the collector's cash book:

Sept. 8, 1922 (short added)		$0 85	
Dec. 5, 1922 " "		2 00	
		$2 85	
Oct. 5, 1922, over added	10		
Dec. 6, 1922, " "	01	11	
			2 74
The Net Result is as apparent overpayment to the Treasurer by the Collector of			$2 75

We transferred the above amount $2.75 to Surplus.

Accounts Receivable.

Accounts Receivable are shown on the balance sheet, December 31st, 1922, as $8,487.20, consisting of:

Electric Light and Water Department accounts owing *re* Sales of Merchandise and Sundry charges exclusive of Water and Light Rates	$3,380 59
Sudbury and Copper Cliff Railway	1,445 65
Oiling Streets	884 29
Coal sold by Municipality	152 35
Wood sold by Municipality	127 45
Horticultural Society	18 75
Burgess Property (Sewer Extension balance unpaid)	64 50
Electric Light Rates exclusive of December 1922 rates (entered in 1923)	1,403 46
Water Rates, exclusive of December, 1922 rates (entered in 1923)	510 16
	$8,487 20

We submit hereunder explanations in connection with the accounts receivable.

Electric Light and Water Department, $3,880.59. We attach schedule herewith showing the detail of items making up this amount. A number of these accounts are still unpaid as at the date of this report and we would urge upon the council the advisibility of taking prompt action to obtain collection.

Oiling Streets, $884.29. This item is carried on the books as an asset and we have shown it on the balance sheet, December 31st, 1922, as such but we point out here that it is very doubtful of realization. The explanation given to us is that during the year 1921 certain streets were oiled and under by-law the properties fronting on the streets so oiled were to be charged with the cost. We find, however, that one account only was opened, viz.: "Oiling Streets" and this account was charged with the total cost of oiling and *credited with the cash received from ratepayers* on account of oiling. The difference, a debit balance of $884.29, represents either the excess cost of oiling over the amount charged ratepayers (in which case it should be written off or an additional charge made against ratepayers) or it represents charges made against ratepayers but not paid (in which case it should be collected.) We made very careful enquiry and found that either there was no record in the town office of charges made against ratepayers specially benefited or if such a record does exist it could not be produced for our examination.

Re Coal and Wood sold by Municipality, $152.35, *and* $127.45, *respectively.* Those are items carried on the books under the caption "Unpaid Accounts" and we have shown them on the balance sheet, December 31st, 1922, as accounts receivable, but they appear to be very doubtful of realization. They are debit balances brought about by charging the accounts with the cost of coal and wood purchased and crediting the respective accounts with cash received on coal and wood sales. The balances, therefore, represent either the loss on handling the coal and wood (in which case it should be written off) or unpaid charges against customers for coal and wood delivered (in which case collection should be made). No accounts receivable ledgers were kept and the records of unpaid balances were in memoranda form in "Delivery" books. The balances shown in such memoranda do not agree with the amount shown above and in fact are considerably less. We did not consider that the amount involved warranted our spending the time and incurring the expense necessary to set up the accounts receivable ledgers, but this matter should receive the immediate attention of the town hall staff.

Sudbury and Copper Cliff Railway, $1,445.65. This account is being gradually reduced. Interest is added annually.

Electric Light Rates, $1403.46.

Water Rates, $510.16. These represent the unpaid balances of the above service as at December 31st, 1922, exclusive of December services.

Tax Rolls.

From the condition of the tax rolls and the corresponding control account in the general ledger it would appear that the tax rolls are not regularly balanced and brought into agreement with the respective control accounts. We base the above assertion on two facts: (1) No schedule could be produced showing that the tax rolls for 1920, 1921, or 1922 at any time agreed with the corresponding total of unpaid taxes in the treasurer's books. (2) Numerous errors were located both in the tax rolls and in the corresponding record of unpaid taxes in the treasurer's books.

From our examination of the books and records it would appear that the greater part of the differences were caused by the fact that the treasurer and the tax collector do not compare their respective entires at frequent intervals. Following is the nature of some of the errors located and corrected:—

(a) Taxes omitted and later added to the tax roll were seldom charged against the collector by the treasurer.

(b) Transfers by the treasurer from the collector's account of one year to the collector's account of a subsequent year often did not agree with the actual tax arrears transferred by the collector from one roll to the subsequent year's roll. We refer particularly to Income tax arrears.

(c) Errors in addition of the tax rolls and tax collector's cash book.

(d) Errors in addition of discounts allowed and penalties charged as shown in the collector's cash book.

(e) Total of penalties added on the 1st of May each year not correctly charged against the collector by the treasurer.

(f) Alterations and errors on the Court of Revision list as referred to later.

The columns in the tax rolls for payments received, discounts allowed, penalties added, cancellations by the Court of Revision, arrears transferred to tax sales, and balances owing at the closing of the rolls were not totalled. The totalling of these columns would have enabled the collector when closing each roll to balance each page separately and thereby have located many of the errors reported herewith. We understand that this is being done with the current year's rolls.

1922 Tax Roll

We checked the opening balance of the 1922 Tax Roll and found that the total of such roll (including arrears of taxes from previous years) amounted to			$374,970 54
The total charge against the Tax Collector set up by the Treasurer on his books amounted to			373,805 03
A difference of			$1,165 51
This difference is accounted for as follows:			
Arrears of 1921 Income Taxes McCormick Ward as per list in Tax Roll charged by Treasurer against 1922 Tax Roll	$1,428 15		
This list was not correct, the correct total being	1,307 24		
			$120 91
(Error in addition $72.94 and item cancelled by Court of Revision, June 30th, 1922, $47.97, total $120.91)			
Arrears of 1920 and 1919 Income Taxes added to 1922 Tax Rolls but not charged by the Treasurer against collector *re* 1922 Tax Roll (see Schedule)		$868 19	
Errors in addition of Tax Roll (short added)	$100 00		
" " " "	90 00		
" " " "	10 00		
" " " "	03		
" " " "	01		
		$200 04	
Over added	$10 00		
	10		
		10 10	
		189 94	
Alterations in 1922 Tax Roll not entered in Treasurer's Books			
Taxes omitted on opening roll and later entered	$236 46		
Clerical error—taxes reduced	8 14		
		228 32	
Taxes overpaid in 1921 Tax Roll and credited to 1922 Tax Roll	$14 61		
Entered in Treasurer's Books as	14 58		
			03
		$1,285 45	
		120 94	$120 94
Total difference as above		$1,165 51	

Further Errors after Opening of 1922 Tax Roll.

Fees paid for collection of overdue taxes in 1922 were in some cases charged in error by the treasurer against the collector re 1922 tax roll instead of to "Collection Expense" account. In other cases the net amount only of taxes received (after the deduction of collection fee) was credited to collector re 1922 tax roll. Total of errors in this respect amounted to $19.37 (see schedule).

A number of small adjustments were made in the 1922 tax roll but no corresponding entries were made in the treasurer's books, viz.:

Additional discount allowed in thirteen cases totalling $10.38; additional interest charged in six cases totalling 50 cents (see schedule).

Eleven errors in addition in collector's cash book were made (see schedule).

After correcting the above errors we prepared a schedule of unpaid taxes as at December 31st, 1922, which we submit herewith. The schedule as prepared totalled $28.48 more than the relative control account in the treasurer's books as corrected and we adjusted the control account to agree by a credit to "General Fund" account.

1921 Tax Roll

We checked the opening balances of 1921 Tax Roll and found that the total of such roll including arrears of Taxes from previous years amounted to.....			$322,604 12
The total charge against the Tax Collector set up by the Treasurer on his books amounted to.....			322,770 73
A difference of.....			$166 61

The difference is accounted for as follows:

Entries made by the Treasurer charging the collector with amounts purporting to represent additions to 1921 Tax Rolls, viz: 357.33, plus 4.64 or.....	$361 97		
No information or detail of the item $357.33 could be given to us by the Treasurer. In checking the roll, however, we found that amounts as follows had been added to the roll being items previously omitted, 12.20 4.64 and 67.43, or.....	84 27		
			$277 70
Errors in addition of Tax Roll (short added) $42.66, $2,74, $24.00		$69 40	
Total of one column 1920 arrears carried forward on Tax Roll but omitted by Treasurer in charging the collector with 1921 Tax Roll (last page McCormick Ward).....		41 69	
		$111 09	$277 70
			111 09
Total difference as above.....			$166 61

Further Errors after Opening of 1921 Tax Roll.

Two clerical errors in McCormick Ward, 1921 tax roll, of $12.65 and $47.15 were discovered and deducted from the roll before the roll was charged by the treasurer against the collector. The treasurer, by subsequent entry, in error credited these amounts to the collector re 1921 tax roll.

A ratepayer was allowed $38.01 on his 1921 taxes as a refund on a transient Trader's License and the treasurer correctly credited the collector re 1921 tax roll with this amount. The treasurer later in error reversed the above.

Taxes amounting to $31.28 were paid twice in error, once on June 13th, 1922, and again on August 25th, 1922. The June payment was correctly credited by the Treasurer to the collector re 1921 Tax Roll. The August pay-

ment was credited to the collector re 1922 tax roll, as the 1921 tax roll was closed at the date the entry was made. The erroneous payment was later discovered and the over pay applied on the 1922 taxes. The treasurer incorrectly made a journal entry charging the collector re 1921 tax roll and crediting the collector re 1922 tax roll with this amount. At a later date this incorrect entry was duplicated (Journal 146 and 151).

The taxes on a McCormick Ward property were calculated on an assessment of $10,700. The actual assessment was only $10,200. This error was discovered and corrected in the 1921 tax roll by deducting $25.53 from the taxes on the property affected but no entry was made in the treasurer's books to record this adjustment.

Penalties for non-payment of taxes before January 1st, 1922, as shown by the collector's records, January 1st, 1922, to July 6th, 1922, amounted to $895.77. This was recorded in the treasurer's books as $889.68, charged against the collector.

Penalties as above from July 7th, 1922, to August 20th, 1922, amounted to $166.73 as shown by the collector's records. No entry was made by the treasurer to charge the collector re 1921 taxes with this amount.

Penalties added to 1921 tax roll before closing the roll and transferring unpaid items to 1922 tax roll amounted to $6,975.83. The treasurer in error recorded this item in his books as $6,295.20, a difference of $680.63, not charged against the collector re 1922 taxes.

No penalty was added to No. 156 on 1921 tax roll, Fournier Ward, when arrears were carried forward to 1922 tax roll.

A number of small adjustments were made in 1921 tax roll, but no corresponding entries were made in the treasurer's books, viz.:

Additional discounts allowed, 25 cases, totalling $12.92.

Additional interest charged, 20 cases, totalling $8.69. (See schedules).

Total discount allowed for prompt payment of 1921 taxes according to collector's records amount to $9,185.84. This is recorded by the treasurer in two entries, $9,106.33 and $25.03, a total of $9,131.36, being a difference of $54.48. This difference is brought about principally by errors in the collector's records as follows:—

Page 406, two discounts $20 each, entered and added as 20 cents each.

Page 406, error in addition (short added) $19.62.

Page 410, item $26.95, entered in error and cancelled but included in addition.

Page 414, error in addition (short added) $20.

In the 1921 roll (after closing) we found that there were seven items of arrears which had not been carried forward to the 1922 tax roll totalling $150.23. (See schedule of unpaid taxes). The collector is correcting this error by bringing such balances forward to the 1923 tax roll.

After making the corrections, necessitated by the above errors, and errors made in entering Court of Revision decisions (referred to later) the treasurer's account with the collector re 1921 tax roll showed a debit balance of $157.82. Balances remaining in 1921 tax roll (see previous paragraph) amount to $150.23. Thus there is an unlocated error in the 1921 tax roll of $7.59. We did not feel justified in spending the additional time (and incurring the expense) necessary to locate this difference, and adjusted the control account to agree by a charge to "General Fund" account.

1920 Tax Roll.

We made exhaustive tests in connection with the 1920 tax roll and the relative control accounts in the general ledger. The following errors were located:—

Items, being tax arrears, not carried forward to 1921 tax roll, were later discovered and carried forward to 1922 tax roll by the collector. No corresponding entries to record this were made by the treasurer. Total errors in this respect amount to $85.90. (See report and schedules re 1922 tax roll, part of item $868.19).

Errors in addition of arrears carried to 1921 tax roll. (See report re 1921 tax roll).

McCormick Ward, last page 1921 roll	$2 74
Fournier Ward, last page 1921 roll	24 00
	$26 74

Amounts not credited by the treasurer to the collector re 1920 tax roll when transferred to 1921 tax roll were $58.33. (See report re 1921 tax roll, $41.69, plus $16.84).

The total penalty on account of 1920 income tax arrears was incorrectly charged against the collector re 1920 tax roll as $523.90. Correct penalty was $432.50; difference $41.40.

Additions to 1920 tax roll after the roll was opened, amounted to $57.76. The treasurer charged the collector with $52.42, a difference of $5.34, as follows:—

Ryan Ward Tax Roll, page 32—1919 Arrears	$14 04
" " " 36— "	10 93
" " " 44— "	14 01
" " " 51— "	4 22
" " " 62— "	2 01
" " " 61— "	18 82
	$54 03
Less Page 91, 1919 Arrears	6 27
	$57 76
Entered by Treasurer	52 42
Difference as above	$5 34

When these errors were located and corrected, the treasurer's account with the tax collector re 1920 tax roll showed a credit balance of $110.93. This means either that the taxes for the year 1920 were over-collected, or that further errors have been made. We adjusted the treasurer's control account by crediting this $110.93 to "General Fund" account. If the council so instructs, we shall make a complete analysis of the 1920 tax roll to locate this amount, but pending such instructions we did not feel that the necessary time should be spent and expense incurred.

Court of Revision.

We examined the minutes of the Court of Revision for the years 1920, 1921, and 1922, and report as follows:—

The minutes were not signed by the chairman nor by any other member of the Court of Revision.

The minutes of June 30th, 1920, cancel arrears of taxes as per six lists, but no lists were attached. The amounts given in the minutes are as follows—

Fournier Ward	$648 81	$90 83
McCormick Ward	508 32	1,156 95
Ryan Ward	436 15	48 71

The minutes of June 30th, 1921, cancel arrears of taxes as per lists, but the totals of these lists do not agree with the amounts stated in the minutes, as follows:—

	Amount Stated in Minutes	Total of Attached Lists
McCormick Ward	$1,277 83	$1,174 82
Ryan Ward	787 90	788 90
Fournier Ward	381 83	401 53
" "	1,568 00	1,598 96

A list of arrears of taxes of Ryan Ward totalling $313.02 was attached to the Court of Revision minutes June 30th, 1921, but not mentioned therein. The taxes shown on this list were written off the tax rolls and credited by the treasurer to the collector.

Lists supporting the minutes of the Court of Revision are typewritten but additions and alterations were made, in a number of cases, in hand-writing, occasionally only in pencil.

The arrears of taxes, cancelled by the Court of Revision, in the following cases, do not agree with the arrears of taxes as shown in the tax rolls:

					Taxes Cancelled Per Minutes	Arrears Shown on Tax Roll
June 30th, 1921	Ryan	Ward No.	13 on	1919 Roll	$8 95	$8 45
" 1922	Fournier	"	1433 "	1920 "	12 77	12 27
	"	"	1468 "	1921 "	36 89	38 01
	Ryan	"	3059 "	1920 "	36 78	36 79
	"	"	1453 "	1921 "	11 85	11 29
	"	"	1137 "	1921 "	8 50	7 73
	McCormick	"	5013 "	1920 "	73 80	73 18
	"	"	6009 "	1920 "	47 28	37 28
	"	"	1605 "	1921 "	10 42	9 48

Arrears of taxes $17 on 1919 roll, Fournier Ward, $8.02 were cancelled by the Court of Revision on June 30th, 1921, and the same taxes were again cancelled by the Court of Revision on June 30th, 1922.

Arrears of taxes for $16.26 on 1921 tax roll, McCormick Ward, of $56.89, were twice on the same Court of Revision list, as $56.89 and $56.90, and cancelled by the Court of Revision June 30th, 1922.

List of Fournier Ward tax arrears cancelled by the Court of Revision June 30th, 1922, were incorrectly totalled as $1,951.32; correct total, $1,953.32.

Taxes on $641, 1921 Tax Roll, McCormick Ward, of $28.44, were cancelled by the Court of Revision June 6th, 1922, but no corresponding entry was made in the treasurer's books.

The following arrears of taxes cancelled by the Court of Revision, as uncollectable, were later collected. These amounts were re-entered in the tax rolls but correct entries were not made in the treasurer's books.

			Entered in Tax Rolls	Entered in Treasurer's Books
1921 Tax Roll:				
Ryan	Ward, No.	1953 on 1919 Roll	$20 03	$22 03
McCormick	"	310 " " "	40 06	43 46
"	"	1336 " " "	4 81	5 29
"	"	1437 " " "	7 00	13 22
Fournier	"	471 " " "	10 00	Nil
"	"	55 " 1918 "	6 38	Nil
1922 Tax Roll:				
McCormick	Ward, No.	2013 on 1920 Roll	34 25	Nil
Fournier	"	471 " 1919 "	17 69	Nil

Tax Sales—1916 to 1922.

We examined the records of tax sales from 1916 to 1922, it being necessary to go back in order to trace the history of the transactions. We prepared schedules (submitted herewith) of "Lands Held on Account of Tax Sales," for each of the seven years. "Lands Held on Account of Tax Sales" include:—

(1) Properties purchased by the Town at Tax Sales and still held by the Town.
(2) Properties offered for sale at Tax Sales, but not sold; shown at value of unpaid taxes to the date offered for sale, plus penalty and costs.
(3) Unpaid balances on properties liable to Tax Sale, partially redeemed by the owners.

We found that the properties purchased by the town at tax sales remained registered in the previous owners' names, and usually were left on the assessor's roll, and taxes levied thereon. This resulted in the following:—

(a) Subsequent years' taxes on several lots were paid by the former owners, but the properties were not redeemed, nor the arrears of taxes paid. (See schedule).
(b) Several properties, after the arrears of taxes had accumulated for a second period of three years, were again placed on Tax Sales and redeemed by the previous owners for three years' arrears of taxes. The first three years' arrears of Taxes remain unpaid. (See Schedule).
(c) Two properties, placed on tax sales for the second time, were sold to third parties for three years arrears of taxes. The Town has thus lost the first three years' arrears of taxes on these properties. (See Schedule).
(d) Properties on Tax Sales more than once were purchased by the Town a second or third time. (See Schedule).

The tax sales accounts in the town general ledger were not complete, inasmuch as the entries for interest charged, adjustment of costs, etc., were not made by the treasurer. We found it necessary to obtain the information and make the entries with respect thereto, before we could agree the schedules of "Lands Held on Account of Tax Sales," above mentioned, with the ledger balances.

Sinking Fund.

All debentures of the town are repayable in equal annual instalments of principal and interest with the exception of "Park Fund Debentures," $30,000, issued in March 1918, by-law 590.

The said by-law reads in part as follows:—

> ".....For the purpose mentioned in the preamble, there shall be borrowed on the credit of the corporation, the sum of $30,000 and Debentures to be called "Park Fund Debentures" shall be issued therefore on the Sinking Fund plan ..... During the currency of said Debentures there shall be raised annually the sum of $534.90 to form a Sinking Fund for the repayment of the debt, and $1,500 for the payment of interest thereon, making in all $2,034.90 to be raised annually for the payment of the debt and interest."

During the years 1919 and 1918 the annual sinking fund requirements of $534.90 were charged against funds raised for that purpose and sinking fund reserve at December 31st, 1919, showed a credit balance of $1,069.80. The town purchased as a sinking fund investment one of the Park Fund debentures, $1,000. During the year 1920 for reasons which we fail to understand, both the sinking fund investment and sinking fund reserve were written off the books to revenue. The auditors for 1920 detected the error and showed the sinking fund investment and sinking fund reserve on the balance sheet as at December 31st, 1920, but no entry was ever made in the books to again set up these amounts so that the $1,000 debenture belonging to the municipality was not carried on the books as an asset until the entry made during this examination. During the years 1921 and 1922 no entries were made to give effect to sinking fund requirements for those years and investments for sinking fund were not made in accordance with the by-law. This non-compliance with sinking fund by-laws should be remedied at once.

We completed all the necessary entries and submit herewith a sinking fund balance sheet as at December 31st, 1922 which may be explained as follows:—

Sinking Fund Reserve annual requirement $534.90 for five years		$2,674 50	
Interest at 4% compounded annually (maximum rate permitted by Act)		222 70	
			$2,897 20
Investments:			
Park Fund Debentures	$1,000 00		
Technical School Debenture	499 16		
		$1,499 16	
Coupons cashed and deposited in Royal Bank of Canada in the name of Sudbury Park Commission		179 95	
Interest coupons on debentures, due but not paid		79 95	
			1,759 06
Deficiency of Sinking Fund Investment less excess of Interest earnings of $37.20			$1,138 14

Interest accrued but not due has not been taken into consideration in the preparation of the statement showing the condition of the sinking fund. It would be advisable for the $179.95 carried as a deposit in the Royal Bank of Canada with other funds of the Parks Commission, to be withdrawn and deposited in a savings (interest bearing) account in the name of, say, Parks Commission Sinking Fund or other suitable name.

Housing Commission.

We found the records of the Housing Commission to be incomplete and inaccurate. There were no accounts to show the results of the operations of the commission. The ledgers recording the loans had never been balanced and no provision had been made for controlling them in a general ledger. There were no records in the books of the town to show the liability of the town to the Province of Ontario for advances made by the Province for Housing Commission purposes. This condition prevailed despite the fact that on the books there was carried an account purporting to represent the loans made by the town out of the funds received by the province. That is, it was shown as an asset but not as a liability.

The town sold $150,000 debentures to provide further funds for the housing commission. This liability was shown in the debenture account and as the money so raised was disbursed it was charged against the housing commission. At a later date for reasons which we again cannot comprehend, the charges against

the housing commission were written off by crediting the housing commission and charging "General Fund" account (surplus account). At the end of the year 1922 it was apparently noticed that there was no off-setting asset on the books of the town for the debenture liability in respect to the housing commission debentures and an entry was made charging an account called "Advances for Construction" with $244,816.54 crediting the same amount to "General Fund" account. This entry was absolutely wrong from any point of view.

It is a most extraordinary method of handling the accounting records. The records should show in natural sequence the transactions as they progressively occur. Not only were the records incomplete and the method faulty but the figures do not correctly state the facts. For instance, $244.816.54 is supposed to represent the amount of loans made by both the Municipal housing commission and the Provincial housing commission less repayments to December 31st, 1922, but this amount does not include any interest. The actual balances owing on loans as at December 31st, 1922, according to the borrowers ledgers were:

Provincial Housing Commission	$135,232 45
Municipal Housing Commission	137,531 35
	$272,763 80

In the same connection it was found that in setting up the asset "Advances for Construction" the loans re the Provincial housing commission were included but the liability to the province not credited. The absurdity of such erroneous treatment provokes surprise but needs little comment.

Most of the records kept by the former secretary of the housing commission were memoranda only and not kept in accordance with the practice of standard double entry bookkeeping, and permitting of ordinary balancing tests. We believe it should have been the duty of the secretary to keep accounts showing clearly the results of housing commission operations. This was not done.

We opened a housing commission general ledger and wrote it up from the commencement of housing commission operations to December 31st, 1922, balancing it at the latter date. This ledger shows the result of operations, and assets and liabilities of the commission.

A very serious difficulty has arisen in the borrower's ledger of the housing commission with regard to interest charged to borrowers. We are informed that monthly repayments were made to the former secretary, who entered such payments in the pass books and periodically calculated and entered interest charges in the pass book. In the town treasurer's office interest was also calculated on the loans and charged to the respective accounts in the borrowers ledgers but without reference to, or comparison with, the interest entered in the pass books by the secretary. The result was that out of 48 balances in the Provincial housing commission ledger, 46 did not agree with the pass book balances. In the Municipal housing commission ledger 26 out of 38 did not agree. The difference varied from a few cents to over $100. When these differences were noted by the town treasurer the balances in his ledgers were changed to agree with the pass book balances without changing the entries which produced his former balances. That is, where the treasurer had charged John Doe with $10 for interest and found the pass book to show $5.50 he changed the balance in the account to the same balance which would have been produced had his entry been an interest charge of $5.50 against John Doe. He made no correcting

entry in the Journal to make up the difference. These changes were made despite the fact that the treasurer claims his interest calculations are right. This difficulty can only be remedied by calling in all the pass books and having interests recalculated back to 1919 and adjustments made either in the pass books or in the borrowers accounts in the ledgers. For purposes of balancing the ledgers we used the interest as calculated by the treasurer.

All receipts and disbursements of the commission were handled through the general bank account of the town and charged or credited to the commission. This method is wrong. A separate bank account should be kept for the transactions of the commission.

We have analysed the receipts and disbursements of the commission and have prepared accounts as at December 31st, 1922 necessary to control the loan account and to show the results of operations. These are reviewed below under two headings, viz.: Provincial Housing Commission and Municipal Housing Commission.

Provincial Housing Commission:

Summary of Receipts and Disbursements is as follows:

Received from Provincial Government		$148,530 00
Received from Borrowers for extras, etc.		5,052 84
Received from Borrowers as repayments on loans and interest		30,171 70
		$183,754 54
Less interest deducted by Government during construction		1,933 67
Total receipts		$181,820 87
Disbursed on account of loans, building contracts and expenses of the commission	$150,326 50	
Repayments to Government including interest	30,988 53	
		181,315 03
Balance represents amount owing by the town to the Commission		505 84

The liability was shown on the books as $280.71, the difference represents errors in charging Municipal housing commission with items which should have been charged to Provincial housing commission.

Profit on Construction of Houses and in making loans—(Provincial Housing Commission):

We examined the loan agreements and found that the total loans made amounted to		$148,530 00
The cost of these loans to the Commission was	$150,326 50	
Less extras refunded by Borrowers	5,052 84	
		145,273 66
		$3,256 34
Deduct interest charged during construction		1,933 67
Balance represents an excess of loans over cost of loans and expenses		$1,322 67

Summary of Borrowers' Accounts—(Provincial Housing Commission):

The total loans made to borrowers amounted to		$148,530 00
Add interest (which has been added periodically to Borrowers' Accounts but entirely ignored elsewhere)		16,874 15
		$165,404 15
Deduct repayments:		
1919	$40 00	
1920	7,005 16	
1921	12,053 42	
1922	11,073 12	
		30,171 70
Balance owing by Borrowers, December 31, 1922. (See schedule)		$135,232 45

Liability to Province of Ontario re Provincial Housing Commission:

The total advanced by the Provincial Government was		$148,530 00
Add interest to December 31, 1922		17,656 79
		$166,186 79
Deduct repayments:		
1919	$40 00	
1920	7,005 21	
1921	12,083 68	
1922	11,858 64	
		30,988 53
Balance owing Provincial Government, December 31, 1922		$135,198 26

This amount has been confirmed by direct communication with the Department of Municipal Affairs, Toronto.

Municipal Housing Commission:

The summary of Receipts and Disbursements with respect to Municipal Housing Commission to December 31, 1922, is as follows:

Debentures sold by town (6%)		$150,000 00
Less discount		5,935 00
		$144,065 00
Add accrued interest received		1,586 31
Repayments of principal and interest by Borrowers		18,648 34
Received from Borrowers for extras		500 00
Total receipts		$164,999 65
Disbursed on account of loans and expenses of the Commission	$144,336 46	
Debenture repayments	6,960 50	
Debenture interest paid	14,930 43	
		166,227 39
Balance represents amount owing by the Commission to the town		$1,227 74

As the town owes the commission $505.84 on account of "Provincial" transactions, only the difference between $1,227.74 and $505.84, viz.: $721.90 is shown on the housing commission balance sheet.

Profit in making loans (Municipal Housing Commission):

We examined the loan agreements and found that the total loans made by the Commission amounted to		$145,000 00
Cost of the loans to the Commission was	$144,336 46	
Less extras refunded by Borrowers	500 00	
		143,836 46
Balance represents excess of loans over cost of loans and expenses of Commission		$1,163 54

Summary of Borrowers' Account (Municipal Housing Commission):

The total loans made to Borrowers amount to	$145,000 00
Add interest (which has been added periodically to Borrowers' Accounts, but entirely ignored elsewhere)	11,379 69
	$156,379 69
Deduct repayments to December 31, 1922	18,848 34
Balance owing by Borrowers, December 31, 1922. (See schedule)	$137,531 35

The excess of interest paid over the amount received re Municipal housing commission was $1,964.43. This excess of interest is due principally to the fact that when the debentures were sold the money was deposited to the town

account and not loaned by the housing commission for several months. The housing commission, however, was charged interest on debentures from date of sale. Another contributing factor is that, we have not taken into consideration accrued interest on loans since the dates of last charging in the ledger by the treasurer. We believe that to have done so before making corrections previously mentioned would have further confused the borrower's accounts.

Verification of Disbursements on Account of Housing Commission.

An attempt was made to check the disbursements on account of housing commission with the authorization contained in the minutes of meetings of the housing commission, but found impracticable, as there were so many corrections and changes in the minutes.

The disbursements on account of the housing commission were substantiated as follows:—

(1) By examination of the orders for payment signed by the Secretary of the housing commission.

(2) By examination of the paid cheques issued by the town on account of the housing commission.

Schedule of disbursements made for which we have not seen signed orders is submitted with this report.

Recommendations re Housing Commission.

(1) The housing commission general ledger should be kept written up to date and balanced regularly. This ledger has been written up by us to December 31st, 1922, and balanced as at that date.

(2) A more systematic method should be adopted for charging interest against borrower's accounts by use of an interest register. Heretofore the interest was charged against borrower's accounts without first having been entered in a primary book, and no corresponding credits were made.

(3) The date of payment of each amount should be entered in the borrowers' ledgers as well as the date to which each payment covers. A great deal of confusion could be saved by doing this as there are scores of items of the same amount being entered.

(4) Trial balance of borrowers' ledgers should be taken monthly and agreed with controlling account.

(5) All funds of the commission should be kept in a bank account separate from the general funds of the town.

(6) More co-ordination between the work and records of the town treasurer and the housing commission, and the elimination of differences by frequent comparisons.

Debenture Liability.

Total $1,278,620.40. This is the figure as shown by the balance sheet as at December 31st, 1922, submitted herewith. The correctness of same has been verified by examination of the by-laws authorizing the issue of debentures.

Treatment of Discount on Debentures Sold.

Since January, 1914, the total discount on debentures sold (exclusive of housing commission debentures) amounted to $84,518.63. The total accrued interest received from purchasers of debentures (exclusive of housing commis-

sion debentures) since January, 1914, amounted to $21,258.41. The difference between the discount allowed and the accrued interest received was charged by the treasurer to "Revenue" account as at the time of sale.

This treatment of discount is manifestly wrong. It should be clear that discount on debentures sold should not be a charge against the "Revenue" account of the period during the which debentures are sold. Such discount should either be amortized over the life of debenture, that is, (in general terms) an equal amount written off each year until the maturity date of the debenture; or the amount of such discount should be added to the cost of the capital expenditure which necessitated the sale of the debenture. Accrued interest received at time of sale is and should be treated as an offset to debenture interest of the current period to be paid at a later date.

We submit schedule of unpaid debentures as at December 31st, 1922. This schedule includes debentures due and not presented December 31st, 1922, as shown on separate schedule $2,701.75.

Overpaid Taxes.

We located what appeared to be two cases of overcharged taxes totalling $581.83. We understand that the treasurer is making a special enquiry into this matter before applying to the council for authority to make refund. We show this amount on the balance sheet as a current liability.

Local Improvements.

There are no Local Improvement accounts in the ledger of the Town of Sudbury. The charges properly belonging to local improvement account being shown in the accounts known as "Streets" account, "Sewers" account, etc.

The method of accounting adopted by the treasurer to record local improvements transactions had the effect of crediting "General Fund" account with an amount equal to the excess of debenture levy with respect to local improvements over an arbitrary charge for depreciation; and to reduce the book value of local improvements by the amount of depreciation. This is not correct. The total debenture levy for repayment of debentures in respect to local improvements should be represented by a credit to a reserve account. That is, levies on account of debenture liability for local improvements should be dealt with in exactly the same way as levies on account of other debentures namely, by crediting the amount levied each year for repayment of local improvement debentures to the special reserve account, entitled, in this report, "Capital Asset Reserve" account, being the total amount which has been paid off from time to time by the ratepayers of the town on account of capital expenditure made by the town.

Expenditure for local improvements should be recorded in such a way as to show the total amount payable by the town and the total amount payable by the owners specially benefited.

Commutation of Local Improvement Rates.

Upon enquiry it was learned that the Dominion Government commuted the local improvement rates upon the Sudbury Post Office property. Money so raised should have been placed in a trust fund and withdrawn therefrom in annual instalments covering the period provided for when the local improvement rate was fixed. This was not done and we have given the treasurer a

memorandum of the amounts. The treasurer stated that the Post Office property was the only property in the town upon which local improvement rates had been commuted, and no record showed any other commutation.

Water and Light Department.

The method of bringing the transactions of the water and light department into the general books of the town is not in accordance with standard practice and numerous errors might be made in the water and light department without detection by the treasurer. We refer particularly to the fact that there are no control accounts either in the treasurer's office or in the water and light department with respect to customers' accounts. We have seen audit reports of previous years which have brought this matter very forcibly to the attention of the council.

More satisfactory results would be obtained if the accounts in the treasurer's general ledger affecting the water and light department were transferred to a separate "Water and Light" general ledger. A detailed analysis of the expenditures would be possible and the control of subsidiary accounts payable and accounts receivable ledgers would be simplified. In this connection we quote "Suggestions Touching the Duties of Officials in Town, Township, and Village Municipalities," a pamphlet published by the Bureau of Municipal Affairs.

"Accounts in connection with Public Utilities should be kept in such manner that the profit or loss resulting from the operations of the Utility may be definitely ascertained. As a matter of bookkeeping, the Utility should be treated as one foreign to the municipality, precisely as if it were owned and operated by a person or corporate body having no other connection with the municipality. Interest on all Capital Funds furnished by the municipality and a reasonable tax should be debited against the Utility. On the other hand, the Utility should have credit for all services supplied to the municipality. In no other way can the financial result of operating the Utility be definitely ascertained, so that each branch of the public service may bear its own burdens."

The system of accounts in force in the water and light department is not in conformity with this suggestion. It is not a system designed to give the maximum accounting efficiency. It does not lend itself to the usual audit verification and a system of internal check is almost entirely lacking. We strongly recommend that the council take immediate measures to remedy these deficiencies by the installation of a proper system.

There is a marked lack of co-ordination between the office of the treasurer and that of the light and water department. We cannot say that any actual loss resulting from this condition has been found by us but there is opportunity for loss and a lack of efficiency. In the absence of any by-law to the contrary the treasurer has charge of all the funds of the town including the water and light department, and therefore should exercise more direct supervision, either personally or by properly deputed authority over such funds and the records of such funds.

Public Library Board.

The books at December 31st, 1922, showed but one open account with the Public Library board, viz.: "Public Library Levy" with a credit balance of $2,754.15 representing the balance of library board appropriation not paid to the board. No account was carried on the books of the town to represent the cost of the library site.

In a previous paragraph we referred to an error of $3,200 in connection with the records relative to a loan of $4,000 from the town to the public library board. We now submit full detail and explanation:—

On December 16, 1917 the Library Board borrowed from the Town of Sudbury the sum of		$4,000 00
This was reduced by a credit for a portion of the 1917 Tax Levy in respect to Public Library the credit being		800 00
Leaving the balance against the Public Library Board as referred to above		$3,200 00
Later repayments by the Library Board including interest were as follows:		
1919	x $692 28	
1920 (charged against levy)	x 1,000 00	
1921	x 1,586 75	
		3,279 03
		$79 03
Interest on loan ($2,800 of which was financed through the Royal Bank of Canada) was as follows:		
1918 and 1919	$273 62	
1920	111 68	
1921	93 73	
		$479 03
Leaving a balance owing by the Library Board to the town of		$400 00

We discussed this balance with the secretary of the library board and were informed by him that provision had already been made in the levies for the total repayment of the loan, that being so the balance at credit of the levy should be charged with this amount $400. This we have done.

The repayments by the library board as shown above marked "X" amounting to $3,279.03 had been credited by the treasurer of the town in error to "Revenue" account instead of to the loan account, thus leaving the open balance of $3,200 in loan account previously referred to.

It was found that on December 31st, 1921, a "single" entry had been made crediting "Loan to Public Library Board" account with $3,200 thus closing the account. This entry was not posted from any book of original entry and there was no corresponding debit entry in the ledger. The explanation given to us was to the effect that the library board having paid the loan the money was not owing to the town and therefore the account should be closed. This as a statement of facts may be correct but the method adopted was altogether wrong and objectionable on any and all grounds of correct accounting. When the above-mentioned erroneous "single" entry was cancelled the books showed at December 31st, 1922, a balance owing by the library board to the town of $3,200. This balance was wiped out when the correct entries were put through during the examination.

Revised Balance of Unpaid Appropriation to the Library Board.		
Balance per ledger, December 31, 1922		$2,754 15
Deduct balance of loan owing by the Library Board to the town. (See previous page)		400 00
		$2,354 15
Add interest on loan charged against the "Library Board Levy Account" and also included in repayments of the Library Board:		
1918 and 1919	$273 62	
1920	111 68	
		385 30
Revised balance at credit of "Library Board Levy" account, December 31, 1922		$2,739 45

To this balance at credit of "Library Board Levy" account we have added the sum of $450.36 representing the cash in the hands of the public library board and cash on deposit to the credit of the public library board as at December 31st, 1922. This is done in order that such cash may be shown as an asset of the town on the balance sheet but specifically appropriated for public library purposes. The entry made to record the above $450.36 should be reversed as at January 1st, 1923.

No ledgers are kept by the public library board, the financial records consisting only of cash receipt and cash disbursement book. The board's accounting records should be extended to include ledger and journal.

Parks Commission.

The records of the Sudbury Parks Commission were incomplete. The books were in memoranda form and did not accurately show the condition of the finances of the commission. We did not rewrite these books but suggest and strongly recommend that books be obtained and written up along standard lines to show:—

(1) Assets and liabilities of the commission.

(2) Revenue and expenditure of the commission.

This being done, a trial balance should be abstracted regularly and the secretary of the commission should see that the accounts of the commission with the town are kept in agreement with the town's account with the park commission.

It would be of advantage to have trustees of the sinking fund appointed and sinking fund cash kept separate from the cash of the commission. At December 31st, 1922, there was included in the park commission bank account $179.95 sinking fund cash. For balance sheet purposes this is shown separately.

The Treasurer's Account with the Parks Commission.

The account with the parks commission in the town general ledger was not correct and entries made therein would almost indicate a lack of understanding of the purposes of the account.

For instance: The annual sinking fund requirements is $534.90 for years 1921 and 1922 were not charged against this account despite the fact that the annual levy therefor is credited to this account. The proper method would have been to credit the annual provision of $534.90 to a separate account to show the accumulated sinking fund reserve in respect to park fund debentures, so that from year to year the total amount which should be available on account of the ultimate redemption of the park fund debentures will be shown on the balance sheet. In 1922 the reverse of the correct entry was made by crediting "Parks Commission" account with sinking fund requirements for that year instead of charging account. This erroneous credit would have had the effect of showing a larger amount available to the parks commission than is actually the case if it had not been for the error next described.

The town purchased a debenture in 1921 of $499.16 for the sinking fund and the "Parks Commission" account was charged with this amount. This was in error. "Sinking Fund Investment" account should have been charged and a record of the investment thus set up. The way it was dealt with left no account to show the ownership of the debenture.

Interest on $30,000 parks debentures, viz.: $1,500 should be charged annually against "Parks Commission" account. During the last three years, however, only $1,450 was charged annually, the reason apparently being that as the parks

sinking fund held one of the parks debentures ($1,000) the interest on this $1,000 debenture should not be charged against the "Parks Commission" account. This is absolutely incorrect as it does not provide for interest on the sinking fund investment.

Among the journal entries to correct errors (submitted herewith) will be found full explanations of above and other similar errors made in connection with the "Parks Commission" account.

On the balance sheet we have shown park lands at the same figure as shown on the certified balance sheet, December 31st, 1920, as none of the expenditure made by the parks commission since January 1st, 1920 has been capitalized. It is possible that a small amount of the expenditure has been in the nature of capital improvements and when the books of the parks commission are written up as suggested in the first paragraph dealing with this subject it would be well for this matter to be kept in mind.

The parks commission cash on hand and on deposit December 31st, 1922 amounting to $816.57 (exclusive of sinking fund cash) was shown only on the parks commission books and not on the town treasurer's books. In order to show this on the balance sheet of the town we entered this in the town books as at December 31st, 1922, by a credit to the "Parks Commission" account thus showing it as an asset of the town definitely appropriated for a specific purpose. Under date of January 2nd, 1923, this entry should be reversed.

Public Schools.

The payment made by the town to the public school board were compared with the corresponding receipt entries in the cash book of the public school board. In all cases they were found to agree. Statement of receipts and disbursements as submitted by the auditor for the year ending December 31st, 1922, agreed with the books of the secretary of the public school board.

Entries in town books re cost of new school disclose the following:—

Amount paid to Public School Board to be disbursed for construction purposes:		
Year 1920		$45,000 00
" 1921		3,310 00
" 1922		703 22
		$49,013 22
Expended by the town and charged against Public School Board *re* construction purposes (principally interest)	$74 00	
	57 03	
	52 30	
	10 79	
	137 90	
	9 40	
	1,035 31	
		1,376 73
Total amount paid by the town to the Public School Board to be disbursed for construction purposes and amount expended by the town and charged against Public School Board *re* construction		$50,389 95
The town realized on the sale of Debentures *re* Public School the following:		
Par value of Debentures sold	$53,000 00	
Less discount	5,022 68	
	$47,977 32	
Add accrued interest. (N.B.—Interest accrued at date of sale has been treated by the Treasurer as a deduction from discount all through the records)	1,959 45	
		49,936 77
Apparent excess of payments to, and disbursements on account of, Public School Board over amount realized on Debentures		$453 18

The books did not show this apparent deficiency. No alteration was made in the books but this amount having come out of the general tax rate should be reimbursed to the treasurer by being included in the next budget of the public school board.

High School Board.

The payments made by the town to the high school board as recorded in the town books agreed with the corresponding receipt entries in the cash books of the high school board. The cash receipts and disbursements statement for the year ending December 31st, 1922, as submitted by the auditors for 1922 agrees with the books of the high school board.

Entries in town books re advances for construction of the Technical and Mining school disclose the following:—

Amount paid to High School Board to be disbursed for construction purposes:		
Year 1920		$48,000 00
" 1921	$33,000 00	
Less repaid	20,000 00	
		13,000 00
1922		30,000 00
		$91,000 00
Expended by the town and charged against High School Board *re* construction purposes (principally interest):		
1920	$1,327 74	
1921	1,146 13	
1922	198 97	
		2,672 84
		$93,672 84
Less charged against levy		1,366 68
Total		$92,306 16
The town realized on sale of Debentures *re* High School the following.		92,090 51
The High School Board therefor apparently has been overpaid with respect to the amount realized on Debentures sold		$215 65

This amount has not been charged against the high school board as it would appear that the 1922 charge of $198.97 should have been debited to the public school board although we were not able to obtain sufficient information to warrant our doing so. The deficiency and the difference of $16.68 should be adjusted in the next budget. In connection with these transactions, however, there appeared on the books of the town a liability to the high school board brought about by entries not in accordance with the foregoing statement which appeared to us to be incorrect. We discussed this matter very carefully with the treasurer and showed him the summary of the amounts realized on debentures sold and the record of payments made by the town to, and on account of, the high school board. The treasurer was unable to show that our figures were not according to the facts and we therefore transferred this liability (as shown by the books) to "General Fund" account.

Miscellaneous Account.

We found an account in the general ledger under this caption and the name probably best describes the nature of the items entered therein.

The balance of this account was closed out annually to "Revenue" account but we would point out that numerous entries found in this account are items

which are not "Revenue" items. For instance: dishonoured and post-dated cheques are charged to this account until such time as they are paid. When they are paid this account is credited. It will be seen that if post dated or dishonoured cheques are charged to this account, but not paid before the end of the year such items are charged to "Revenue" because the open balance is transferred to revenue account. In the next year they will be credited to "Revenue." There is always a possibility that an item once written off to "Revenue" will be forgotten and never collected.

Among the credits to "Miscellaneous Account" (carried to "Revenue" at the end of the year 1922) was $1,612.43 owing by a customer of the water and light department, but paid direct to the treasurer. This account had been originally charged to the customer and credited, quite properly, to water and light revenue, therefore, by crediting "Miscellaneous Account" the customers' account was left open and a double credit to "Revenue" made. This was adjusted.

We would suggest that a separate account be opened for items in "Suspense" such as post dated and dishonoured cheques and that under no circumstance should the balance of the account be carried to "Revenue."

Authorization of Payments.

Payments of accounts and payrolls are authorized by the council and recorded in the minutes. The minutes record only the total of accounts or payrolls of the different departments to be paid, the detail being recorded elsewhere. We believe it would be advisable to have the list of accounts and wages signed in order that they might be finitely allocated as the specific lists covered in the resolution of the council.

We could not find authorization in the minutes for the following payments made in the year 1921.

Jan.	11, 1921—Brown & Williams *re* Fire Hall Extensions	$1,208 00
Feb.	4, 1921— " " " " "	1,700 00
Mar.	26, 1921— " " " " "	1,000 00
May	30, 1921—D. G. Brown " " "	3,061 62
Sept.	13, 1921—G. Duncan *re* Cement Walks	3,887 32
Oct.	1, 1921— " " " "	4,611 64
Dec.	17, 1921—Miscellaneous Pay Roll, Dec. 1-15	1,426 79
"	17, 1921—Roads, Streets and Bridges Dept., Pay Roll, Dec. 1-15	607 00
"	17, 1921—Light, Water and Sewers Dept., Pay Roll, Dec. 1-15	1,859 75
"	30, 1921—Sudbury Star *re* advertising and printing	585 65

In addition to the above there were a number of small items of a miscellaneous nature apparently not authorized in the usual way by resolution of the council.

In connection with authorization for 1922 payments we made exhaustive tests to assure ourselves that this matter had been carefully checked by the auditor for that year, and we confirmed the report that cheque No. 756 payable to H. Elman, May, 1922, for $36.74 was entered twice, and that two cheques were issued and entered for each of the following payments.

Leonard Fabbro	$3 15 (Nos. 996 and 1614)
John Raivic	150 90 (Nos. 277 and 422)

Cheques Nos. 422 and 996 were not paid at December 31, 1922, and we understand that payment has been stopped at the bank. Entries were made to correct the above three items.

We also confirmed the report that two accounts apparently had been overpaid in 1922 as follows:—

St. John's Industrial School....	$92 00	(Nos. 3875 and 605)
Sudbury Battery Service.....	2 75	(Nos. 2184 and 2693)

Treasurer's Annual Published Statutory Financial Statement.

The statements of assets and liabilities as published by the treasurer as at December 15th, each year do not agree with the facts nor with the books of the town. For example:—

Statement as at December 15, 1921 shows an excess of Assets over Liabilities:		
Capital	$323,017 54	
Current	2,310 12	
		$325,327 66
Statement as at December 15, 1922, shows an excess of Assets over Liabilities:		
Capital	$547,128 87	
Current (excess of Liabilities over Assets)	3,047 55	
		544,081 32
According to these statements there has been an increase in the excess of Assets over Liabilities of (which is absurd).....		$218,753 66

In the ordinary course of events an increase of surplus can only be brought about by an excess of revenue over expenditure or by including the amount levied for debenture repayment. Some of this large increase may be accounted for as follows:—

(1) On the statement of December 31, 1921, there is shown among the Capital Liabilities, Debentures totalling $147,281.00 issued by the Town to provide funds for Housing Commission purposes, but the Assets (loans) created by funds so raised are not shown among the Assets.

(2) On the statement of December 31, 1922, there is shown among the Assets an amount purporting to represent Housing Commission Loans, $244,816.54. This is supposed to represent loans created with funds raised by Debenture issue (Municipal Housing Commission) and funds loaned by the Province of Ontario (Provincial Housing Commission) yet the only Liability shown in respect thereto is the Debenture Liability, the Liability to the Province of Ontario, $135,198.26 being omitted.

(3) Capital Assets on both statements are overstated by the amounts of "Capital Expenditures to be recovered on Debenture Issues," such amounts being shown twice, once among the Current Assets and again among the Permanent or Capital Assets.

(4) High Schools are shown on the statement as at December 15, 1922, at a figure over $20,000.00 in excess of the amount as shown on the books.

No attempt was made to reconcile these statements further, but time was devoted to determining the true condition of the town's affairs as at December 31, 1922, and having the books represent that condition.

Conclusion.

We believe that the following general recommendations if carried out will go far towards preventing a recurrence of the confusion in the accounts recited in the previous pages.

(1) Trial balances of the general ledger should be prepared monthly and kept on file permanently.

(2) All subsidiary ledgers should be controlled and balanced monthly. This includes all records of accounts receivable, such as water and light accounts, oiling streets account, coal and wood accounts, etc., and housing commission account.

(3) The accounting of all departments should be under the supervision and direction of one man.

(4) Tax rolls should be balanced at regular and frequent intervals and records of such balancing retained in the office.

(5) Separate bank accounts for current and capital expenditure and special or trust funds should be kept and no funds diverted from their intended use.

(6) Petty cash should be placed on Imprest system.

(7) Books should not be closed at the end of each year until after the audit has been made and necessary adjustments (if any) entered, preliminary trial balance only being taken off pending audit.

All of which is respectfully submitted,

JOHN B. ROBERTSON,
ROBERTSON, ROBINSON, ARMSTRONG AND MCCANNELL,
Chartered Accountants.

CORPORATION OF THE TOWN OF SUDBURY

CURRENT BALANCE SHEET, AS AT DECEMBER 31ST, 1922

CURRENT ASSETS			CURRENT LIABILITIES.		
Cash in hands of Treasurer		$421 66	Royal Bank of Canada (overdraft)		$66,482 23
" " Tax Collector		5,616 11	Accounts Payable (deposit)		200 00
Sudbury Parks Commission, cash on deposit (exclusive of Sinking Fund Cash)		816 57	Uncalled for cheques		371 29
Sudbury Public Library Board—Cash on deposit		450 56	Liability re overpaid Taxes		581 83
Cash Difference		145 32	Reserve for Accrued Accounts Payable and Pay Rolls (see contra)		5,000 00
Accounts Receivable		8,487 20	Unpaid Levies:		
Unpaid Taxes		147,480 78	Public Library	$3,189 81	
Lands held on Account Tax Sales		5,760 44	" Parks	2,334 98	
Inventories of Merchandise and Stores:			" Schools	36,944 91	
Electric Light Department	$14,612 12		High School	24,000 00	
Roads, Streets and Bridges Department	2,681 81		Separate School	20,000 00	
Sewer Department	2,682 74		Technical School	3,118 98	
Waterworks Department	10,977 61				89,588 68
		30,954 28	Liability of Town re Sinking Fund		1,175 34
Undistributed Charges		5,000 00	Reserve for Debenture Interest maturing in 1923 collected in 1922 Tax Levy (includes due and unpresented coupons, December 31st, 1922, $803.13)		30,436 55
Total Current Assets		$205,132 72	Reserve for Debentures Principal payable in 1923 collected in 1922 Tax Levy (includes due and unpresented Debentures, December 31st, 1922, $2,701.75)		38,351 57
Excess of Current Liabilities over Current Assets		27,054 77			
		$232,187 49			$232,187 49

This Balance Sheet is subject to my report of this date and should be read in conjunction with the Capital Balance prepared by me of the same date.

JOHN B. ROBERTSON,
of ROBERTSON, ROBINSON, ARMSTRONG AND MCCANNELL,
Chartered Accountants.

October 24, 1923.

CORPORATION OF THE TOWN OF SUDBURY

Capital Balance Sheet, as at December 31st, 1923

Permanent Assets			Capital Liabilities		
Electric Light Department	$111,145 21		Debenture Liability (exclusive of Housing Commission Debentures):		
Municipal Building, Fire Hall and Site	61,539 96		General Utilities and Local Improvement	$886,895 42	
Fire Hall Equipment, Horses and Alarm System	13,532 83		High and Technical Schools (see contra).	117,454 87	
Roads, Streets and Bridges (includes Copper Cliff Road)	340,354 73		Public Schools (see contra)	131,130 61	
Sewage Pumping Station, Sewers, etc.	202,759 12			$1,135,480 90	
Sidewalks	75,973 13		Less amount collected in 1922 levy to meet debentures accruing due first six months of 1923 (see current Liabilities)	38,351 57	
Waterworks	304,696 99				$1,097,129 33
Park Lands—Improvements and Shade Trees	26,155 22		Liabilities re Housing Commission:		
Sundry Capital Assets per schedule	44,990 35		Debenture (see contra for discount)	$143,039 50	
		$1,186,145 54	Liability to Provincial Government	135,198 26	
					278,237 76
Advances to High School Board for construction purposes (see contra)	$117,454 87				$1,375,367 09
Advances to Public School Board for construction purposes (see contra)	131,130 61				
		248,585 48			
Sinking Fund—re Parks		2,934 40	Sinking Fund Reserve		2,934 40
		$1,437,665 42			$1,378,301 49
Housing Commission Loans and Interest	$272,763 80		Surplus at credit of General Fund	$311,268 82	
Discount on Debentures sold, re Housing Commission (not amortized)	5,341 50		Less Deficit—Housing Commission	834 36	
		278,105 30			310,414 46
		$1,715,770 72	Liabilities from Current Balance Sheet		232,167 49
Assets from Current Balance Sheet		205,132 72			
		$1,920,903 44			$1,920,903 44

This Balance Sheet is subject to my report of this date and should be read in conjunction with the Current Balance Sheet prepared by me of the same date.

October 24th, 1923.

JOHN B. ROBERTSON,
of Robertson, Robinson, Armstrong and McCannell,
Chartered Accountants.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 3

SCHEDULE OF SUNDRY CAPITAL ASSETS SHOWN ON BALANCE SHEET AS AT DECEMBER 31ST, 1922

Isolation Hospital	$300 00	
Incinerator	2,198 55	
Market	1,964 00	
Motor Truck	993 27	
Rock Yard, Crusher—Road Department Plant	16,222 47	
Tools and Equipment	11,462 15	
Real Estate	4,557 80	
Office Furniture and Fixtures	981 11	
Police Equipment	2,311 00	
Public Library, Real Estate	4,000 00	
		$44,990 35

SCHEDULE 4

TRIAL BALANCE AS AT DECEMBER 31ST, 1922

AFTER ADJUSTMENTS AND CLOSING

Bridges—Cement	$32,139 23	.....
Burgess Property	64 50	.....
Bridges—Wooden	1,901 99	.....
J. Bobouski	.....	$200 00
Band Stand	79 69	.....
Copper Cliff Road	10,263 36	.....
Cash on hand	421 66	.....
Bank Overdraft	.....	66,482 23
Debenture Liability	.....	1,278,520 40
Electric Light Capital	63,365 89	.....
" " Streets Capital	15,616 57	.....
" " Rates, Arrears	1,403 46	.....
" " Streets Ornamental Capital	12,160 75	.....
" " Department Merchandise	14,612 12	.....
Fire Hall Real Estate	3,000 00	.....
" " Equipment	9,255 09	.....
" " Extension and Municipal Building	58,539 96	.....
" Alarm System Capital	6,333 34	.....
Horses	944 40	.....
Housing Commission—Provincial	134,692 42	.....
" " " Municipal	144,267 24	.....
Horticultural Society	18 75	.....
Isolation Hospital	300 00	.....
Incinerator	2,190 55	.....
Public Library Levy	.....	3,189 81
Market	1,964 00	.....
Motor Truck	993 27	.....
New Yard	68 90	.....
Office Furniture and Fixtures	981 11	.....
Police Equipment	2,311 00	.....
Paving Streets, (1)	107,770 81	.....
" " (2)	117,044 34	.....
" " (3)	30,389 19	.....
Public Parks Levy	.....	2,334 96
Park Lands	27,850 26	.....
Roads, Streets and Bridges	6,135 79	.....
Real Estate	4,557 60	.....
Roads, Streets and Bridges—Maintenance	6,429 53	3,747 72
Road Department—Plant	6,358 46	.....
Oiling Equipment	884 39	.....
Rock Yard	376 36	.....
Crusher Plant	9,418 74	.....
Reserve for Debenture Interest	.....	30,436 55
" " " Principal	.....	38,351 57
Public Schools	151,130 61	.....
High Schools	117,454 87	.....
Public School Levy	.....	36,944 91
High School Levy	.....	24,000 00

Separate School Levy	.....	$20,000 00
Shade Trees	$225 07	.....
Technical School Levy	.....	3,118 98
Sidewalks	75,973 13	.....
Streets Capital	32,740 00	.....
Lake Sewage	20,426 54	.....
Main Sewer	44,380 25	.....
Sudbury and Copper Cliff Railroad	1,445 65	.....
Sinking Fund Reserve	.....	2,934 40
Sewage Pumping Station	15,816 03	.....
Sewer Extension	105,523 72	.....
Storm Sewers	16,574 58	.....
Sewage Disposal	38 00	.....
Sewage Department Merchandise	2,682 74	.....
Tax Sales, Year 1916	574 99	.....
" " " 1917	61 56	.....
" " " 1918	210 58	.....
" " " 1919	373 48	.....
" " " 1920	747 99	.....
" " " 1921	1,393 43	.....
" " " 1922	2,398 41	.....
Collector of Taxes, Year 1920	46 42	.....
" " " " 1921	150 23	.....
" " " " 1922	152,900 24	.....
Uncalled for cheques	.....	371 29
Unpaid Accounts	4,160 39	.....
Waterworks Capital	304,696 99	.....
Water Rates, Arrears	510 16	.....
Waterworks Merchandise	10,977 61	.....
Parks Board, Bank Account	816 57	.....
Sinking Fund	2,934 40	.....
Tools and Equipment	11,462 15	.....
Liability of Town to Sinking Fund	.....	1,175 34
General Fund	.....	311,268 82
Debenture Installments	38,351 57	.....
Liability to Ontario Government, re Housing Commission		155,198 26
Liability, re overpaid Taxes		581 83
Public Library, Real Estate	4,000 00	
Public Library, Cash	450 36	
Cash Difference	146 32	
	$1,958,857 09	$1,958,857 09

SCHEDULE 5

BANK RECONCILIATION—ROYAL BANK OF CANADA, AS AT DECEMBER 31ST, 1922

Overdraft, as per Bank Pass Book		$59,024 18
Plus Outstanding Cheques		7,458 05
Credit Balance as per Ledger		$66,482 23
Outstanding Cheques:		
Oct. 15, 1920—Alex. Ainslie, No. 1616	$19 80	
Mar. 31, 1921—L. Proton, No. 3610	4 05	
Mar. 31, 1921—Frank Dube, No. 3613	1 12	
Apr. 15, 1921—Ainslie Livery, No. 3770	3 00	
Apr. 15, 1921—L. Hoytle, No. 3747	6 30	
July 15, 1921—Wilfred Blais, No. 945	5 25	
Jan. 15, 1922—P. Burton, No. 3236	88	
May 15, 1922—Fred Provincial, No. 684	1 75	
Aug. 31, 1922—Shaws McKay, No. 1720	6 40	
Sept. 15, 1922—K. Komar, No. 1871	12 00	
Dec. 15, 1922—House of Providence, Toronto, No. 2708	135 00	
Dec. 15, 1922—J. Langley, No. 2725	3 00	
Dec. 15, 1922—House of Providence, Peterboro, No. 2740	60 00	
Dec. 15, 1922—J. C. Gravelle, No. 2756	20 64	
Dec. 15, 1922—R. Leak, No. 2791	80	
Dec. 28, 1922—J. Fowler (Secretary, Public School Board), No. 2812.	7,154 65	
Dec. 30, 1922—W. J. Ross (Petty Cash), No. 2814	23 21	
		$7,458 05

SCHEDULE 5A

Sudbury, Ont., August 24th, 1923.

THE AUDITORS,
Corporation of the Town of Sudbury,
Sudbury, Ontario.

DEAR SIRS:

As requested by you we beg to advise that at the close of business on December 31st, 1921, the accounts of the Town of Sudbury on our books stood as follows:

Loan, School Expenditure Account	$20,000 00
Loan, Local Improvement Account	132,000 00
Overdrawn Current Account	30,910 18

On December 31st, 1922, the Corporation Account was as follows:

Current Account Overdraft	59,024 18

Trusting that these are the figures you require, we remain,

Yours truly,
G. A. GODDARD,
pro Manager, Royal Bank.

SCHEDULE 5B

Sudbury, Ont., November 1st, 1923.

MESSRS. ROBERTSON, ROBINSON, ARMSTRONG & CO.,
24 King St. West,
Toronto, Ont.

DEAR SIRS:

Re: Town of Sudbury.

Advances by way of overdraft to the above Municipality on the 31st of December, 1922, were covered by By-law No. 732, authorizing the borrowing of $100,000 for current expenditure for the year 1922.

Yours truly,
(Sgd.) L. H. HILLARY,
Manager, Royal Bank.

SCHEDULE 5C

Sudbury, Ont., October 31st, 1923.

ROBERTSON, ROBINSON, ARMSTRONG & CO.,
316 Federal Bldg.,
Richmond and Sheppard Sts.,
Toronto, Ont.

DEAR SIRS:

Re: Town of Sudbury Inventory. Water, Light and Sewer Dept.

We have your inquiry of the 29th, with reference to the Inventory Values as at December 31st, 1922, and in reply I beg to say that the stock-taking was done under my direction, and the pricing of same was supervised by the writer personally. I believe these prices and values to be correct, and some allowance has been made for depreciation of stock and equipment in the pricing of same.

I trust this is the information you desire, and beg to remain,

Yours truly,
(Sgd.) R. H. MARTINDALE,
Supt.

SCHEDULE 5D

Sudbury, Ont., November 6th, 1923.

MESSRS. ROBERTSON, ROBINSON, ARMSTRONG & CO.,
Federal Building,
Toronto, Ont.

DEAR SIRS:

Your letter of the 27th ult. received. A few days' absence from the office explains my delay in replying.

The inventories of the Roads, Streets and Bridges Department,

Tools	$465 40
Supplies	2,961 81

were taken under my direction and the items priced by myself at what I considered their actual market value at December 15th, 1922.

Yours truly,
(Sgd.) F. C. LANE,
Town Engineer.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 6

ELECTRIC LIGHT AND WATER DEPARTMENT ACCOUNTS RECEIVABLE, RE SALES OF MERCHANDISE AND SUNDRY CHARGES EXCLUSIVE OF WATER AND LIGHT RATES, DECEMBER 31ST, 1922

E. A. Fitchett	$163 03
Alex. McIntyre	1 25
Cochrane Hardware	7 30
Peter Fenton	70
J. G. Carr	1 60
Wm. Clarke	3 95
Sudbury Construction and Machine Co.	8 35
P. J. O'Gorman	10 15
Wm. Dickie	17 10
W. C. Newman	90 58
Housing Commission	14 95
C. P.R. Co.	28 51
Frank McGregor	45 70
M. H. McKay	73 52
A. D. Caswell	6 40
C.N.R. Co.	1 13
Jas. A. Mulligan	25 57
Grant and Hiscock	26 62
Sherwood Constructing Co.	2 88
W. J. Ross	69 00
J. M. Wright	11 84
W. J. Myers	92 08
E. J. Moyle	160 00
F. C. Lane	8 41
H. M. Cooper	28 36
Mrs. I. Burd	32 32
Adelard Parent	23 67
Mrs. M. Acquin	132 30
Frank L. Dixon	5 50
Oscar Facette	2 20
John Ferguson	3 60
Rev. T. H. Trainor	33 54
Dr. R. H. Arthur	2 50
M. Kyrakos	25 30
Delongchamp Cartage Co.	93 45
R. K. Martindale	264 93
L. Mahon	60 35
Annie Laurie Tea Rooms	50
F. J. Cressey	21 60
Soucie and Elie	26 45
D. S. Humphrey	40 25
P. Morrison	302 63
Dr. W. H. Mulligan	8 85
A. E. Storie	35 21
Alex. McLeod	4 90
D. Young	30 23
P. S. Frawley	23 28
R. F. F. Rowan	2 20
H. Endheman	3 10
Notre Dame Convent	6 15
J. M. Calrioux	113 30
C. H. Henderson	1 35
Humphrey Hodgins	2 70
Hilaire C. Levin	8 05
Oscar St. Jean	5 95
Sudbury Orange County Hall	1 16
Frank Gavaerts	45
M. Silverman	19 80
Lew Soubliere	39 00
Wm. McVittie	6 00
D. C. Fulton	1 35
Dr. E. A. Hill	20 00
Corey Bros.	143 25
Mrs. E. McBride	24 37

T. A. Evans	$5 10	
A. Acquin	4 02	
T. H. Kilpatrick	8 15	
A. J. Chandler	60	
Albert Wright	6 95	
J. E. Hoard	50	
C. E. Henderson	60	
E. Primeau	4 50	
Goddard Hardware	1 80	
T. R. Rogers	24 91	
Mrs. A. M. Haddad	54 83	
R. E. Salsbury	5 75	
H. Lamothe	4 40	
J. H. Clary	15 30	
A. S. Cooper	6 00	
Mrs. I. Proctor	8 30	
Arthur St. Denis	11 10	
T. G. Robinson	29 65	
A. Goddard	2 70	
Jas. Lauzon	70	
Sol Nagder	12 50	
J. E. Bedard	30 15	
A. H. Cooper	25 80	
Dan Nazzar	43 78	
Mrs. V. Cockerline	50	
Mrs. Mary Kelly	75 00	
D. Boyer	11 00	
J. Surget and Co	13 56	
M. F. Watson	50 25	
L. H. Boushill	50	
Geo. Duke	80	
Chas. Duret	1 10	
W. Larose	60	
Geo. Rashid	60	
Z. Ryan	90	
Dr. W. C. Morrison	236 02	
Latour and Lemieux	2 66	
Mrs. Jas. Moore	75	
A. Silverman	57 95	
F. S. Burgess	4 20	
R. J. O'Neill	3 85	
Grand Theatre Co	4 20	
W. C. Cochrane	4 25	
Mrs. A. Campeau	13 35	
J. Guimond	2 55	
Church of Epiphany	22 90	
W. R. Humphrey	44 50	
Mrs. W. L. Shields	85 00	
Lorne Wilson	1 50	
Jas. Linklater	13 50	
Fowler Hardware	3 60	
J. H. Davis	9 25	
Canada Metal Co	437 02	
		$3,880 69
Less credit, Mrs. W. Cote		10
		$3,880 59

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 7

SUMMARY OF UNPAID TAXES AS AT DECEMBER 31ST, 1922

(SEE SCHEDULES FOR DETAILS).

Fournier Ward:		
Unpaid Taxes prior to 1922	$13,743 28	
Unpaid 1922 Taxes	23,353 82	
		$37,097 10
McCormick Ward:		
Unpaid Taxes prior to 1922	$23,885 31	
Unpaid 1922 Taxes	37,469 47	
	$61,354 78	
Less overpaid (allowed as deduction from 1923 Taxes)	1 85	
		61,352 93
Ryan Ward:		
Unpaid Taxes prior to 1922	$20,323 30	
Unpaid 1922 Taxes	28,511 13	
	$48,834 43	
Less overpaid (allowed as deduction from 1923 Taxes)	33	
		48,834 10
Total Unpaid Taxes and Arrears as shown by 1922 Roll		$147,284 13
The following arrears of Taxes were, through error, not carried forward and are still shown as open balances on the respective rolls:		
1920 Tax Roll	$46 42	
1921 Tax Roll	150 23	
		196 65
Total Unpaid Taxes, December 31st, 1922, as per Balance Sheet		$147,480 78

SCHEDULE 8

SUMMARY OF 1921 TAXES LEVIED AND COLLECTED AS AT DECEMBER 31ST, 1922.

Total of Rolls, (including arrears brought forward)		$322,604 12
Penalties added		8,714 14
Written Off by Court of Revision and later collected and added to Roll		88 28
Transferred from Tax Sales, 1921		98 06
		$331,504 60
Taxes Collected—Cash Received	$254,669 55	
Taxes Collected—Discounts Allowed	9,198 76	
Transient Traders' License—Allowance on Taxes	38 01	
Clerical Errors in figuring Rolls	53 62	
Taxes cancelled by Court of Revision	6,324 56	
Taxes transferred to Tax Sale Lists	7,573 83	
Arrears transferred to 1922 Tax Roll	73,488 45	
Unlocated errors written off	7 59	
		331,354 37
Taxes through error not carried forward to 1922 Roll, and still shown as open balances on 1921 Roll (See Schedule)		$150 23

SCHEDULE 9

SUMMARY OF 1922 TAXES LEVIED AND COLLECTED AS AT DECEMBER 31ST, 1922.

Total of Rolls:		
1922 Taxes		$301,482 09
Arrears Brought Forward		73,488 45
		374,970 54
Taxes Collected—Cash received by Treasurer	$213,496 73	
" " " " Collector December 31st, 1922, not received by Treasurer until January 2nd, 1923	5,616 11	
	$219,112 84	
Taxes Collected—Discount allowed	8,602 05	
		227,714 89
		$147,255 65
Add excess of list over control, (unlocated errors)		28 48
Total Unpaid Taxes and Arrears, as shown by 1922 Tax Roll (See Schedule)		$147,284 13

N.B.—See separate schedule of $196.65, carried as open balances in 1920 and 1921 Tax Rolls' omitted by Collector in error, in carrying forward arrears to 1922 Tax Roll.

SCHEDULE 10

UNPAID TAXES AS AT DECEMBER 31, 1922

FOURNIER WARD

Roll No.	*Name*	*Street*	*1922*	*Arrears*
4	Hison, O. D.	Elm	$33 46	.....
11	Mulligan and Mulligan	"	73 51	.....
29	Nefoy, Miss K. M.	"	58 60	.....
32	Demorest, N. W.	"	26 30	$178 03
33	Stull, W. W.	"	26 30	148 34
34	Clary, J. H.	"	23 90	210 62
35	Hutchins, Dr. J. W.	"	11 96	.....
36	McKessock, J. S.	"	19 12	20 85
37	Kelly, M. D.	"	17 64	.....
57	Lemieux, Mrs. F. F.	"	853 96	.....
58	Sylvester, G. E.	"	853 96	.....
63	Mitchell, R. S.	"	33 46	.....
68	Perras, Mrs. Clarisse	"	363 79	162 04
69	" Raphael	"	363 81	130 29
72	Lepine and Johnson	"	14 71	14 93
80	Lauzon, S. E.	"	14 34	.....
88	Gallagher, Jim, and Rochon, F.	"	11 76	.....
92	Turpin, Alex.	"	283 91	292 53
94	Norris, W.	"	85 54	.....
97	Racette & Co.	"	29 40	
113	Magder, Sol.	"	.....	179 25
116	Dixon, I. L.	"	239 46	198 39
119	Turpin, Alex.	"	194 05	.....
122	Coules, A. J.	"	29 40	29 86
123	Sudbury Candy Works	"	38 24	.....
124	Chenier, W. H.	"	21 46	.....
129	Stitt, Dr. H.	"	31 08	74 40
134	Burroughs, Dr. C. M	"	28 68	187 70
135	Feldhans, Dr. H.	"	17 64	.....
138	Burroughs Estate	"	985 80	.....
139	Wilcox, W. J.	"	16 73	.....
140	Fortino, Dominie	"	98 82	140 40
143	Muirhead, F. C.	"	13 58	.....
149	Green, Mrs. Anna	"	225 47	209 72
151	Hennessey, D. L.	"	23 52	42 81
161	Cooper, J. E.	"	75 53	.....
163	Green, P. J.	"	52 92	.....
168	Taylor, Chas. H.	"	26 30	.....
172	Silverman, M.	Lloyd	9 56	10 42

Roll No.	Name	Street	1922	Arrears
173	Gauthier, C.	Lloyd	$11 76	.....
175	Finlan, D. J.	"	11 76	$11 90
178	Addie, Mr. and Mrs. Peter	"	90 86	89 19
180	Schwartz, A.	"	20 58	39 68
182	Morin, P. M	"	35 20	36 83
186	Donnegan, Mrs. Margaret	"	24 42	.....
187	Berry, Rex	"	99 96	.....
189	Oatley, Thomas	"	47 80	.....
191	Smart, J. T.	"	81 26	54 28
196	Kutshaw and Lauson	"	5 86	.....
198	Buczonski, John	"	2 96	2 99
200	None	"	19 12	23 54
201	Reid, J. P.	"	7 17	7 82
203	Zbranka, G.	"	2 95	8 65
205	Lucas, Mrs. N.	"	2 20	.....
206	Noso, N. P.	"	2 39	7 98
208	Scott and Doyle	"	4 07	8 80
209	Dufresne, H. L.	"	2 95	....
211	Hutchan and Grant	"	20 58	39 67
212	Linklater, Wm	"	17 74	.....
214	Bouchard, Geo.	"	20 59	.....
216	Bell, C. O.	"	85 09	.....
221	Shute, Wm.	"	21 72	.....
222	Giroux, Mrs. Theresa	"	25 56	23 34
229	" Peter	"	168 16	347 54
231	Ranger, Mrs. Lena	"	26 47	.....
233	Neterfield, Dave	"	78 87	.....
236	Chenier, D. A., Cochrane Ave.	"	26 46	61 01
237	Beandry, N., Creighton, Min	"	26 47	24
244	Grant and Hiscock	Beech	39 99	.....
245	Eadovius, Jones	"	.....	34 11
248	Grand Opera Co.	"	86 20	310 59
249	Coulson, J. F.	"	1,461 67	.....
250	Elie & Soucie	"	41 16	.....
254	French, E.	"	35 28	.....
255	Lapointe, Auguste	"	16 46	.....
256	Talarico, Peter	"	293 50	261 87
274	Ducharme, J. B.	"	11 76	.....
275	Frawley, James	"	17 64	69 56
277	Brunet, Alex.	"	137 95	293 18
280	Charbonneau, Miss C	"	36 30	.....
293	Stull, W. W.	"	83 65	185 66
305	Turpin, Alex.	"	6 88	.....
307	Burroughs Estate	"	210 78	.....
318	Elie & Soucie	"	44 11	.....
321	Goddard Hardware Co.	"	41 63	.....
331	Hoy, Alfred	Borgia	11 75	.....
332	Forgette, Arthur	"	50 00	.....
333	Michael, H.	"	153 26	101 42
334	Rashid, Geo.	"	166 27	161 42
336	Regimbal, J. W.	"	11 76	.....
339	Chenier, H.	"	4 64	.....
341	Chenier, Adelard, Chelmsford	"	357 13	214 55
344	Latour, J. B.	"	11 55	.....
345	Waite, R. A.	"	4 78	.....
347	Lum Bros.	"	01	.....
348	California Fruit Store	"	17 68	.....
354	Hodgins, Humphrey	Fairview	25 90	16 07
357	Michael, Laura	"	26 47	23 46
364	Adelard, Ross	Vincent	20 59	.....
370	"	"	19 64	.....
371	"	"	17 73	.....
372	Taylor, Chas. N	"	4 78	.....
385	Young, A. J.	Pearl	269 46	.....
387	Mulligan, J. A.	"	17 64	17 91
388	Croteau, Leo	"	17 64	.....
392	Brazeau, Wm.	"	11 76	22 67
398	Govaerts, Francois	"	49 98	.....
399	Mahoney, Emmett	"	44 11	.....
406	Brunet, Alex.	"	8 83	16 99
407	Ferras, Mrs. B.	"	14 70	14 93

Roll No.	Name	Street	1922	Arrears
417	Valliere, Alf	Edmond Lane	.....	$14 93
433	Lony, G. A.	Yonge	$161 61	.....
439	Fitzpatrick, P. J.	"	86 29	.....
447	McKessock, H.	"	47 04	60 68
450	McNaughton, Ben	"	48 00	.....
454	Regimbal, Celina	"	41 84	.....
455	McKessock, Caroline	"	240 09	169 17
460	McDonald, J. B.	Keziah St.	24 90	.....
463	McDougall, A. A.	"	17 64	34 02
464	Kutchaw and Lauzon	"	6 88	.....
469	O'Gorman, P. J.	Brock Ave.	11 76	.....
471	Kutchaw and Lauzon	"	52 92	.....
476	Marsh, John	"	11 76	11 94
477	Andrew, Walker	"	9 56	.....
480	Varrieu, Tues	"	18 64	22 10
481	Ashman, Mrs. Alf	"	9 56	.....
482	Whalen, Nicholas	"	2 95	.....
487	McKessock, R. P.	"	7 18	7 63
489	Noshka, Geo	"	5 88	5 97
495	Ross, Adelard	"	12 76	.....
496	Chary, J. H.	"	23 90	.....
502	Tanasichuk, Peter	Berlin St.	2 94	5 67
503	Henderson, T. D.	"	4 78	5 21
505	McKessock, R. P.	"	16 73	.....
506	Reilly, James	"	5 68	11 53
507	Clisby, R.	"	4 78	.....
509	Martymuk, Moyk	"	5 68	11 33
511	McGregor, F.	"	3 83	.....
514	Marion, Mederic	"	12 76	13 04
515	Carter, J. A.	"	4 78	8 49
517	McKessock, H. R.	"	25 19	54 37
518	Ross, N. P.	"	25 19	54 37
519	Helditch, W. E.	"	16 74	39 84
523	Giroux, Peter	Pine St.	5 88	....
525	Fenton, Wm.	"	5 78	.....
526	McLachlan, Peter	"	27 29	29 73
527	Curley, Gregory	"	5 68	11 33
528	Morin, D. M.	"	72 89	36 74
532	Town of Sudbury	"	5 97	6 53
533	McCoal, Frank	"	7 85	.....
534	Blacklock, Nat.	"	33 03	04
538	Kutchaw and Lauzon	"	14 70	.....
539	McDonald, J. B.	"	7 18	.....
540	Eldridge, F. J.	"	22 52	21 95
541	Lambe, L.	Coniston Rd.	4 76	10 60
545	McKessock, H. R.	"	16 74	18 24
546	Mensies, B. E.	"	7 17	7 83
548	Deputy Custodian	"	2 95	8 22
549	Scott and Moyle	"	7 17	17 64
550	Pilipea, Joseph	"	2 95	.....
552	Reid, J. P.	"	8 12	8 65
553	Corbay, J.	"	2 40	.....
556	Bain, W. H.	"	2 39	2 61
557	Clisby, R.	"	2 39	.....
561	Scott and Moyle	Galt St.	2 40	5 30
563	Ross, R. P.	"	14 34	18 34
565	McKessock, R. R.	"	9 56	10 42
566	Sambwell, R.	"	2 96	2 99
568	McKessock, R. R.	Princess St.	9 56	10 42
571	Ross, H. R.	"	1 92	4 25
577	Holditch, W. R.	Ross St.	4 78	5 21
578	Ross, R. P.	"	2 40	2 60
579	Barobaso, Alick	"	2 94	.....
580	Sowczak, Nick	"	2 96	2 99
581	McKessock, R. R.	"	4 78	5 21
589	" "	York St.	2 39	.....
590	Holditch, R. P.	"	12	.....
603	Frawley, John	"	262 08	90 67
609	Laplante, Ben	"	113 95	43 67
610	Silverman, M.	"	119 50	130 35
611	Labine, Ascar	"	14 28	.....

Roll No.	Name	Street	1922	Arrears
614	Cybulki, Mrs. Annie	York St	$99 96	$99 44
620	Kennedy, J. T.	"	120 18	.....
621	Vaillancourt, Pierre	"	94 08	163 08
622	Bellanger, Michel	Louis St	129 36	.....
638	Smith, J. L	"	88 20	55 93
640	C. N. Rys	"	06	.....
659	Lemieux, Mrs. F. F	"	316 88	.....
660	Mulligan, J. A	"	73 18	74 55
661	Mulligan, Eliz	"	202 64	199 99
671	Lemieux, Mrs. F. F	"	257 83	.....
674	Turpin, Alic	"	82 32	83 62
675	Charbonneau	"	47 04	.....
676	Desuit, Paul	Xavier St	70 36	46 67
678	Labrosse & Dechesse	"	5 68	.....
684	Belin, Amede	"	90 23	96 56
686	Lemieux, Mrs. F. F	"	58 80	.....
689	Rashid, Geo	"	70 56	121 15
702	Belanger, Mrs. L	"	34 11	.....
706	Turpin, Alex	"	82 32	83 62
708	" "	"	35 28	35 83
721	Labrosse, Mrs. Eva	"	47 75	.....
732	Lamothe, Edna	Notre Dame Ave	148 78	.....
734	O'Connor, Dan	"	66 97	.....
737	Pilon, Philippe	"	45 59	.....
746	Teevensy, Miss Theresa	"	35 31	.....
753	Albert, P	"	1 00	.....
754	Mossel, Dominie	"	50 64	23 39
756	Gayne, John	"	70 99	.....
761	Gauthier, Suerin	"	74 98	.....
763	Bouffard, Amide	"	49 99	.....
770	Roy, Joseph	"	49 60	.....
772	Blair, Cyprien	"	46 92	.....
774	Lamoureux & Prevost	"	17 64	7 57
775	" L. Se	"	76 32	73 54
776	" & Prevost	"	14 71	14 93
777	" Leda	"	44 10	110 39
780	Lalonde, I	"	20 58	14 92
781	Leo, Robert, & Co	"	64 68	.....
782	Lamoureux, L., Jr	"	65 68	87 24
784	Lee, Mr. and Mrs. Robert	"	37 75	.....
785	Dubreuil, Theo	"	62 74	.....
786	Lavalle, Joseph	"	64 68	.....
787	Brunet, Alex	"	17 64	28 33
789	Gatien, Oscar	"	30 40	30 96
790	" Armand	"	29 40	.....
791	Paquette, Elzear	"	7 35	.....
793	Clairoux, Marie	"	26 46	51 02
801	Prevost, Eugene	Queen St	35 28	23 09
806	O'Connor, L	"	19 04	19 95
807	Gagne, Frank	"	19 04	19 95
808	Bourke, John	"	19 04	.....
809	Therrieu, Ralph	"	30 40	.....
810	Michaud, Emma	"	19	.....
812	Shoup, J. M	"	11 04	.....
813	Bruneau, Chas	"	11 76	22 67
815	O'Connor, L	"	111 72	238 95
822	Cardin, Mrs. Mary	King St	17 64	11 94
823	O'Neill, James	"	32 36	15 07
825	Regimbal, J. H	"	71 66	59 11
826	Laforest, Paul	"	14 70	26 91
827	Croan, S. B	"	22 52	24 57
830	O'Connor, L	"	12 76	22 31
832	Langford, Rose	"	51 58	.....
833	O'Connor, L	"	15 30	22 67
834	"	"	15 30	22 67
835	"	"	15 30	22 67
836	"	"	15 30	22 67
842	Dicher, Otto	"	33 34	.....
843	O'Connor, L	"	8 82	19 98
847	Bertrand, Alfred	"	25 13	4 99
849	O'Connor, L	"	12 57	22 67

Roll No.	Name	Street	1922	Arrears
850	Cameron, Dan	King St	$13 10	.....
852	Lauzon, Doust	"	23 13	.....
855	Rose, Sam	"	28 06	.....
856	McMann, Ed	"	13 10	$21 21
859	Sevigne, Adelard	"	30 40	.....
860	Dodds, E	"	14 34	.....
861	Craig, Sam	"	14 34	13 40
863	Caron, Pierre	"	17 64	.....
865	O'Connor, L	"	17 64	11 94
867	Lemieux, Miss M. L	"	17 64	14 92
870	O'Connor, L	"	250 56	474 30
879	Blair, C	St. George St	17 64	.....
881	Bradley, Isaac	"	46 11	.....
882	Lawson, I. C	"	24 05	.....
884	Regimbal, Eugene	"	59 80	54 85
883	Plouffe, F	"	50 98	.....
888	Levert, Alfred	"	45 11	.....
890	Alvarez, C	"	15 41	.....
892	O'Connor, L	"	11 76	11 94
893	Boytan, Mary Ann	"	17 74	.....
894	Perras, Albert	"	11 76	11 94
897	Turpin, Alex	"	11 76	11 94
898	Brazeau, Wm	"	23 52	45 35
902	Levesque, Geo	"	17 64	22 16
903	Gagne, Frank	"	17 64	11 94
904	Plourde, Cyril	"	17 64	22 67
906	Talbot, L	"	1 00	.....
911	O'Connor, L	"	233 20	544 18
925	Wilson, John	Dell St	39 96	.....
926	Carusa, John	"	19 85	.....
927	Emond, E	"	19 85	.....
931	Cox, Thos	"	10 75	10 42
933	Turpin, Alex	"	23 52	23 69
934	Lavellee, Orphida	"	17 64	17 91
935	Cardinal, D	"	7 63	7 77
936	Lavellee, Ouila	"	7 64	7 76
937	Mailloux, Rosithe	"	14 71	.....
939	Therriauld, Gadbraid	"	11 76	.....
940	Lafreniere, Modiste	"	11 76	.....
941	Rheaume, A	"	5 88	11 33
942	Prevost, L	"	5 86	11 33
944	Ferras, Mrs. R	"	18 38	11 94
945	Lerrivee, Geo	"	28 20	.....
946	Therriauld, Godfroid	"	39 96	.....
947	Lapalme, O	"	34 08	.....
949	Mailloux, D	"	34 08	.....
951	Lafreniere, Modiste	"	21 32	.....
954	Carriere, Jean	"	8 16	.....
955			164 64	414 51
973	Briere, J. B	St. Charles St	33 35	26 82
979	Cousinea, Paul	"	53 92	.....
980	Emery, Jos	"	24 62	22 01
981	Brisbois, Fred	"	47 04	53 75
982	Trottier, Alfred	"	11 76	.....
983	Houan, H. L	"	11 76	.....
986	Blanchette, Andre	"	36 28	.....
987	Sauve, P	"	59 80	54 85
992	Daley, J. A	"	17 64	12 13
993	Clarette, Alphonse	"	36 28	.....
994	Latremouille, F	"	17 64	.....
997	O'Connor, L	"	58 60	184 55
1000	Serro, Mrs. Rose	Wilma St	18 64	14 01
1002	Baginet, J. S	"	36 28	36 93
1005	O'Connor, L	"	70 56	157 11
1017	" J. J	Frank St	58 60	29 96
1019	" Geo. L	"	58 80	29 96
1027	Allen, W. H	Bruce St	4 78	10 60
1028	Primeau, Eugene	"	5 88	.....
1029	Benoit, Alex	"	8 83	.....
1031	O'Connor, L	"	88 20	196 14
1038	Dubreuil, Alex	Morin Ave	5 86	5 97

Roll No.	Name	Street	1922	Arrears
1039	Deschenes, R.	Morin Ave.	$5 88	.....
1041	O'Connor, L.	"	21 44	$39 83
1046	"	Clemou Ave.	7 05	17 97
1053	"	St. Lawrence Ave.	47 04	116 19
1085	Lagaco, Ben.	Pembroke St.	99 96	.....
1088	Charlebois, Aristide.	"	70 56	.....
1090	J. Dickenson Lbr. Company.	"	71 70	.....
1095	Levesque, Octave.	Draper Ave.	49 98	10 77
1099	Lecaste, John.	"	41 66	.....
1100	Le Roguez, L.	"	38 25	38 81
1102	Chartrand, Michel.	"	38 25	.....
1104	Laberge, Alex.	"	49 98	.....
1105	Dion, Frank.	"	38 23	.....
1107	Robitaille, Proculle.	"	79 36	153 07
1108	McKinnon and Sons.	"	23 52	25 89
1111	Bourassa, Marie.	"	83 32	.....
1131	Legace, Ben.	Murray Ave.	51 44	.....
1140	Larcher, Charles.	"	82 32	.....
1144	Brassard, Olivier.	"	10	.....
1146	Deschamp, J. B.	"	35 28	32 58
1147	Laberge, Cyprien.	"	58 80	.....
1161	Bouffard, Amidi.	"	41 16	.....
1162	Fortin, W. J.	"	58 80	53 75
1171	Paradis, J. A.	Agnes St.	28 41	.....
1173	Lubrey, Clifford.	"	13 02	13 60
1175	Shavais, C. & Bros.	"	7 18	.....
1176	Dubrey, Virginie.	"	8 82	.....
1177	Poulin, Lina.	"	15 64	.....
1180	Dennown, Arthur.	"	24 52	16 79
1181	Beaudry, Andy.	"	27 46	.....
1191	Ross, J. W.	Mountain St.	58 60	.....
1197	Stafford, C.	"	1 00	.....
1198	Beaudoin, Everist.	"	67 62	.....
1204	Cremon, Mrs. Eugene.	"	130 36	.....
1209	Delongchamps, Marie.	"	62 75	.....
1210	Racicot, Joe.	"	17 64	16 91
1221	Dignard, J. E.	"	42 16	42 91
1224	Soncoin, Honore.	"	03	.....
1231	Mulligan, J. A.	St. Joseph St.	4 69	5 97
1233	Bertrand, Jules.	"	58 80	62 72
1238	Valiquette, Alexis.	"	02	.....
1244	Morin, D. M.	"	52 92	53 75
1246	Turpin, Alex.	"	29 40	.....
1253	Savard, Mrs. A.	"	33 92	.....
1257	Mathier, Paul.	"	9 83	.....
1259	Jaubart, Aristade.	"	40 22	.....
1262	Brisbois, Alfred.	"	27 46	.....
1265	Johns, Harry.	"	41 16	.....
1266	Chezer, Adelard.	"	25 99	24 99
1267	Loiselle, Elzear.	"	29 40	29 36
1270	Labine, B.	"	27 47	.....
1271	Glader, Louis.	"	24 52	24 99
1273	Dubeuil, Alfred.	"	48 04	.....
1274	Rachon, Maxine.	"	48 04	.....
1276	Dubrouil, Harvey.	"	33 35	36 93
1277	Ross, J. W.	"	17 64	.....
1278	Rose, Joseph A. E.	"	17 64	.....
1282	Labranche, Romulus.	"	11 76	.....
1285	Lauzon, Arthur.	"	33 35	.....
1289	Tessier, Mrs. Eli.	Leslie St.	6 58	.....
1292	Costouguay, Aldige.	"	27 47	.....
1294	Barton, Paul.	"	24 52	8 20
1296	Bowen, Damien.	"	46 10	67 35
1302	Mailous & Sancartier.	"	43 16	.....
1310	Landuranly, Moise.	Peter St.	17 64	.....
1311	Landuranly, Lea.	"	33 35	.....
1312	Collin, Geo.	"	20 58	17 91
1313	Landuranly, Feliz.	"	14 70	17 91
1324	Ross, Peter.	"	2 00	.....
1326	Asselin, Lorenzo.	"	14 70	.....

Roll No.	Name	Street	1922	Arrears
1328	Daoust, Adolphe	Peter St.	$23 52	.....
1329	Hennessey, D. Lorne	"	105 84	$238 01
1330	Belanger, Eugene	"	21 59	22 01
1332	Deschenes, Thos	"	24 52	.....
1335	Trueffet, Jules	"	17 64	.....
1336	Boulay, Hilairi	"	29 40	29 86
1343	Ouimit, Cyprion	Harvey St.	26 54	27 44
1344	Sabourin, Eva	"	24 29	23 23
1346	Lapointe, A.	"	31 45	.....
1353	Levesque, Wm	"	48 19	.....
1354	Jolly, John	"	23 12	44 00
1355	Bergeron, Alexina	"	27 54	26 55
1362	Quellette, Oliver	Myles St.	30 40	54 18
1363	Menard, Honore	"	27 47	27 98
1364	Paquette, Elzear	"	30 40	2 98
1365	Johns, Harry	"	8 92	.....
1369	Saunders, John	"	30 40	.....
1371	Poulin, Gerald	"	18 64	35 12
1373	Taillifer, Mrs. Mary	"	223 44	.....
1377	Johns, Harry	Bond St.	83 47	.....
1378	Menard, Emelien	"	05	.....
1379	Lapoint, Emile	"	16 42	.....
1381	Rivard, Alfred	"	23 30	9 01
1390	Lacoupe, Timolson	Queen St.	35 08	.....
1391	Lavalee, Ovila	"	26 24	.....
1392	Cardinal, Daniel	"	13 49	8 96
1393	Pilon, Michael	"	8 82	.....
1395	Johns, Harry	"	116 39	.....
1404	French, Delphis	King St.	31 13	.....
1406	Souris, Chas	"	8 83	.....
1408	Johns, Harry	"	139 90	.....
1418	Silverman, M	St. George St.	7 18	.....
1420	Johns, Harry	"	152 76	.....
1429	" "	Dell St.	152 88	.....
1432	" "	St. Charles St.	152 88	.....
1440	Dubrey, Miss Annie	Wilma St.	5 88	11 33
1442	Johns, Harry	"	76 44	.....
1446	" "	Clinton Ave.	14 11	.....
1450	" "	Percy Ave.	8 23	.....

Income Tax

1487	Bellanger, Wm		2 95	.....
1488	Bradley, Isaac		15 29	.....
1494	Cresney, E. R.		39 18	.....
1495	Cretean, Ralph		7 04	.....
1496	Cook, Dr. B.		6 37	.....
1501	Devine, Miss N.		1 24	.....
1503	Dunnford, Chas		29 87	30 52
1505	Dean, Fred		22 38	.....
1508	Freysend, Chas		27 24	.....
1512	Grier, Edna		2 36	.....
1513	Gatien, A.		26 77	.....
1518	Heyward, A. S.		14 19	.....
1519	Sornney, Ed.		9 98	.....
1523	Jolicoeur, T		53 51	.....
1526	Keast, A.		19 12	.....
1528	L'Esporance, Ed		29 40	.....
1529	Leske, Ezra		14 52	.....
1531	Mitchell, D. P		34 88	.....
1532	McLaughlin, W. P		23 90	.....
1535	Marshall, C. E		9 56	.....
1536	Mailloux, Joe		14 70	.....
1539	Ouellette, Lionel		22 05	.....
1542	Pierce, F. E		11 16	.....
1546	Ryan, Jas. E		17 64	.....
1548	Raiche, Ainard		9 40	.....
1549	Race, W. E		4 15	.....
1550	Richer, Miss Dora		1 17	.....
1561	Sinnerly, Miss Laura		14 34	.....

Roll No.	*Name*	*1922*	*Arrears*
1562	Swan, S.	$14 34	.....
1563	Simpson, S. G	12 83	.....
1567	Truchon, Eugene	64 08	.....
1570	Webster, Edward	28 68	.....
1572	Whalen, Miss Josephine	1 17	.....
1573	Wright, J. M	60 36	.....

No. on 1921 roll	*Business and Income Tax Arrears*		
1	Perrine, Chas	.....	$21 73
34	Saville, T	.....	5 21
98	Suexsok, A	.....	20 19
111	Dufresne, Estate	.....	3 17
278	Jewell, W. J	.....	14 93
443	Mael, Jos	.....	11 94
1486	Aubin, Victor	.....	8 64
1494	Belouger, E	.....	3 31
1505	Clamont, C	.....	42 88
1506	Cloteau, R	.....	11 94
1508	Chandler, A. J	.....	39 09
1521	Dixon, H	.....	32 86
1543	Green, Duncan	.....	40 62
1556	Hounan, Marcia	.....	10 42
1567	Kerr, Maybelle	.....	31 28
1578	Lamothe, L	.....	38 81
1580	Lacost, Ernest	.....	10 00
1581	Lagace, A	.....	4 84
1587	McKinley, B. C	.....	28 16
1588	McKenzie, Roy N	.....	19 10
1591	Mulligan, J. A	.....	268 78
1592	Mulligan, T. N	.....	103 52
1598	Prazin, Joe	.....	16 67
1603	Reid, W	.....	56 14
1607	Stitt, D. V	.....	10 42
1610	Stewart, Miss Winona	.....	32 28
1617	Woods, A. G	.....	39 40
1623	Dickie, E	.....	19 55
1625	Homsey, E	.....	6 69
1626	Currie, B	.....	44 80
1628	Fox, F	.....	26 01
1630	Munroe, W	.....	151 99
1631	Moore, J. D	.....	72 27
1634	Ralston, J	.....	13 13

No. on previous roll				
1919— 471	Neillen, Eph	.....	17 69
1920— 19	Burrows, Walter	.....	37 76
217	Ragan, W. J	.....	6 68
1919—1253	Latour, J. B	.....	8 13
1920—1314	Munroe, W	.....	91 26
1340	Benson, W	.....	26 98
1360	Bourressen, T	.....	21 46
1368	Carr, J. G	.....	32 37
1392	Demorest, R. W	.....	24 28
1442	Hutchorn, A	.....	26 82
1450	Laronde, Jos	.....	26 42
1468	Rocinatti, Joe	.....	26 84
1480	Razon, V. A	.....	16 10
1548	Gilmour, A. N	.....	10 79
1563a	Laronde, J	.....	67 07

$23,353 82	$13,743 28
13,743 28	
$37,097 10	

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 11

Unpaid Taxes as at December 31st, 1922

McCormick Ward

Roll No.	*Name*	*Street*	*1922*	*Arrears*
1	Silverman, H	Elm St	$224 67	$245 20
3	Love, Sam	"	4 78	.....
6	Christokae, Peter	"	890 00	1,500 00
8	Wilson and Greenwood	"	14 34	15 64
16	McKissock & Co	"	52 58	34 14
37	Regent Theatre Co	"	88 20	.....
44	Wagner, J. G	"	4 78	.....
46	Miller, G. H	"	10 00	.....
48	Burns, Mrs. Robt	"	790 03	.....
55	Erickson, J. A	"	14 34	20 85
57	Young, Donald	"	9 56	.....
58	Mulligan, W. H	"	23 52	.....
59	Mulligan, Pharamcy	"	147 00	.....
60	Mulligan, Dr. W. H	"	659 79	.....
69	Frawley, P. S	"	1,161 72	.....
71A	Ladouceur, Aug	"	5 88	.....
72	Mouminna, Sam	"	4 93	.....
73	Asper, Geo	"	12 34	.....
74	Turpin and Asper	"	17 64	.....
75	Drago, Joseph	"	11 95	.....
77	Cassio, Joseph	"	10 56	.....
78	Cooper, J. M. & W. M	"	16 70	.....
79	Lamothe, Mrs. Edna	"	14 71	35 63
81	McBride Estate	"	947 03	.....
82	Lavalle, Nap	"	23 52	.....
85	Stevens, R. T	"	118 71	.....
89	Rousseau, H. J	"	273 46	.....
95	Yackman, H	"	38 24	.....
97	Kauhanin, Huko	"	.....	10 42
101	Taylor, O. H	"	54 97	.....
102	Elie and Soucie	"	14 71	.....
123	Hutt, Vincent	"	9 56	.....
144	McKessock, R. H	"	143 40	518 31
147	Hennessey, D. L	"	23 52	42 80
154	Busby, F. C	"	31 08	33 89
155	Proctor, Mrs. Sarah	"	35 85	46 61
156	Ranger, Arthur	"	94 08	134 58
163	Rothschild Fur Co	Cedar Ave	19 12	.....
165	Norris, P. O	"	9 56	.....
191	Henry, J. G., Ltd	"	184 54	198 13
192	Henry, J. G	"	544 16	596 81
195	Northern Tea Co	"	41 16	.....
197	Plewes and Co	"	79 95	.....
199	Norris Shoe Co	"	33 46	44 26
222	Crawford, W. T	"	444 15	.....
224	Beath, A. H	"	463 20	.....
228	Fowler Hardware Co	"	635 27	358 83
232	Linklator, Thos	"	23 90	.....
238	Clairoux, J. H., & Co	"	70 56	134 14
241	Wright, S. E	"	280 57	625 04
253	Rothschild, Joe	"	124 32	273 92
263	Campbell, Mrs. B	"	150 27	201 77
269	Crawford, W. T	"	143 53	.....
270	McCabe, Mrs. J. J	"	138 98	.....
274	Shipley, Bessie	"	180 72	402 79
280	Scott, J. S	"	1 00	.....
286	Ryan, Jas. W	"	62 01	.....
290	Busby, Mrs. Catharine	"	46 23	46 92
291	Linklater, Jas	"	103 59	93 85
296	Surjet, Mrs. A	"	61 79	18 64
301	Wilson, Mrs. Annie	"	144 74	130 35
302	Wilson, W. J	"	63 48	41 71
310	Dixon, F. L	"	254 23	259 35

No. on Roll	Name	Street	1922	Arrears
312	Henry, Mrs. J. O	Cedar Ave	$309 45	$337 75
313	Kelly, Mrs. Mary	"	132 70	261 66
320	Wright, S. E	"	153 72	364 12
321	Wright, Isabella	"	254 10	565 41
340	McCoal, Jas	"	869 06	431 89
341	Beath, A. H	"	269 16	750 61
343	Soubliere, L. A	"	7 17	7 82
348	Mitchell, R. S	"	113 66	.....
357	Cross Estate	"	05	.....
364	Tobey, A. H	"	70 56	119 96
366	Sudbury News Ltd	"	21 52	18 55
371	Sudbury Business College	"	14 71	14 93
386	Mine Service Corporation	"	11 96	.....
414	Wilson and Greenwood	"	114 72	104 28
415	Wilson, W. J	"	390 03	357 89
416	Greenwood, Wm	"	301 83	357 89
418	Burns, Mrs. Susan	"	207 10	19 64
426	Martin, Dr. S. S	Carleton St	37 89	.....
430	Surjet, Mrs. A	"	64 68	70
433	Parent, Mrs. A	"	8 83	.....
436	Parent, A	"	55 87	.....
444	King Edward Cafe	Larch St	47 80	.....
445	O'Connor, L	"	401 38	.....
464	Modiste, Alfred	"	9 80	.....
466	Doyle, Mrs. S. H	"	303 27	.....
467	Manchester, W. R	"	23 90	.....
469	Allen, Ben	"	236 13	.....
471½	Arthur, Raymond	"	21 03	.....
481	Price, C. V	"	138 05	.....
482	Newburn, Dr. J	"	45 86	.....
483	Bissett, J. R	"	386 62	422 02
484	" "	"	208 07	227 16
490	Wright, Albert	"	45 42	100 80
492	McLaren, R. C	"	21 32	.....
496	McNabb, A. H	"	98 85	.....
503	Wilson, J. A	"	62 22	.....
512	Tobey, Albert	"	70 82	113 69
513	Mitchell, R. S	"	106 39	.....
519	Terroll, W. W	"	198 57	.....
520	Jackson, Jos	"	121 96	.....
525	Doyle, Thos. P	"	209 23	.....
542	Burroughs, C. M	"	140 14	.....
543	Gill, Mrs. Pearl	"	140 14	.....
558	McBride, Estate	"	232 16	.....
559	Beffman, Allie	"	202 67	.....
561	Ballard, Ed	"	5 89	.....
562	Lockerley, Geo. A	"	228 38	.....
570	Ironstone, E	"	27 48	.....
572	Carey, M. A	"	47 80	.....
573	Fowler Hardware Co	"	76 48	.....
577	Foot, G. A	"	23 90	53 05
578	Hill, Dr. N. A	"	47 80	.....
582	Ross, R. P., & Co	"	14 34	5 26
585	Laird, F. G	"	18 82	.....
598	Lauson, O. A	"	43 02	53 75
599	Gorman, M	"	35 28	.....
600	Washburn, Dr. B. C	"	23 68	41 86
602	O'Gorman, P. J	"	47 04	.....
606	Herman. A. H	"	17 64	.....
619	Stafford, F. M	"	13 20	.....
622	Purvis, Bros. Ltd	"	215 10	.....
642	Daigle, Jos	Cherry St	259 00	.....
645	Witchel, L	Durham St	47 80	.....
648	McBride, Mrs. E	"	416 06	.....
649	Sudbury Sign System	"	14 34	.....
650	Parent, A	"	.....	76 54
651	McBride Estate	"	392 32	.....
652	Chacaroff, C	"	506 88	.....
654	London Cafe	"	52 58	.....
656	Prote, L	"	596 85	618 31
660	Roses, H	"	302 19	469 61

No. on Roll	Name	Street	1922	Arrears
664	Gordon, Mrs. Ethel	Durham St	$206 61	$172 20
665	Pibosky, Peter	"	5 88	10 49
668	Gimpoli, John	"	41 16	.....
669	Bannon, Bros	"	41 16	.....
672	Mulligan, J. A	"	198 45	182 26
673	Semeray, Lucas	"	179 09	.....
681	Croteau, Lea	"	11 76	26 15
682	Sudbury Tobacco Co	"	43 02	.....
685	Elliott, Geo	"	1 00	.....
698	Slezar, M	Station St	26 09	.....
699	New Ontario Cafe	"	47 80	.....
700	Chow, Sam	"	479 20	525 76
701	Sarjet, J	"	294 81	370 21
702	Sudbury Rink Co	"	1 05	.....
706	Christakos, Arthur	"	58 24	41 71
709	Sudbury Hotel Co	"	618 98	670 09
720	Greenwood, Maud	Drinkwater St	100 36	108 49
727	Fowler, Lorne	"	130 12	60 19
732	White, Allen	"	230 60	.....
735	Brown, Mrs. W. P	"	219 17	450 89
737	McMitchell, W. A	"	209 95	.....
739	Perry, John J	"	168 14	.....
740	Duncan, H. C	"	74 00	.....
746	Bouchey, Arthur	"	113 05	93 85
748	Harbor, Mrs. Rhoda	"	31 93	.....
751	Leonard, Bros	"	70 56	.....
752	Wuvesof, Mike	"	78 73	.....
753	Smith, Jesse	"	30 37	.....
754	Smith, C. W	"	.....	212 21
757	Gravelle, J. T	"	27 44	.....
758	Lindsay, J. H	"	39 77	63 65
759	Edward, A. C	"	142 74	.....
761	Dickie, Wm	"	128 40	154 74
764	Casey, Mrs. E. L	"	205 75	137 37
768	Bobonsky, Jos	"	28 68	.....
769	Conelle, Paulo	Shaughnessy St	82 32	72 43
792	Max, Paul	"	68 11	.....
793	Suock, Nick	"	46 85	51 13
794	Castaldi, Mamie	"	99 43	.....
796	" "	"	62 14	.....
797	L'Air Liquide Society	"	167 30	.....
805	Sabowsky, Joe	"	113 44	.....
806	Marinoff, D	"	168 18	.....
808	Dube, Claudia	"	118 89	183 34
812	Sudbury Woolen Mills	Minto St	234 52	04
813	Price, C. V	"	133 36	136 79
815	New Ontario Bottling Works	"	02	.....
821	Rome Cafe	"	16 74	.....
822	Acquine, Mrs. Frank	"	12 07	.....
827	Christakos Bros	"	816 88	340 38
828	Standard Bottling Works	"	35 86	78 21
829	Logault, J. G	"	5 88	14 05
830	Booth Bros	"	28 68	.....
831	Traposso, Geo	"	3 17	.....
832	Christakos, Arthur	"	206 27	204 23
833	Cimina, Robt	"	66 41	.....
834	Christakos, Peter	"	67 21	.....
843	Barr, Capt. J	Druide St	02	.....
864	Du Caillaud Estate	Milton St	58 80	59 73
866	" " "	Cheadle St	47 04	47 78
868	" " "	St. Nicholas St	585 07	594 31
870	" " "	David St	82 32	83 62
881	Martindale, P. H	Brady St	36 88	.....
882	Lane, F. C	"	28 47	.....
895	Roach, Fred	Morris	88 44	11 47
897	Arthur, M. J	"	16 73	.....
899	Quesnel, F	"	77 29	.....
906	Kirkpatrick, Guy	"	71 16	.....
909	Leclair, Mrs. S	"	18 64	.....
911	Crawford, Fred	"	7 18	7 82
912	Loney, G. A	"	7 17	15 91

Roll No.	*Name*	*Street*	*1922*	*Arrears*
913	Jones, C. E	Morris	$28 68	$31 28
916	Pickard, F. D	"	41 55	71 23
924	Black, J. F	"	1 10	.....
925	Brady, J	"	61 74	.....
926	Death, W. H	"	50 20	.....
928	Robinson, Thos. G	"	61 74	.....
929	McVittie, J. S. Estate	"	27 04	29 56
931	Paul, Mrs. Geo	"	24 31	.....
941	Piccanetti, Joe	Geneva	38 99	25 38
942	" "	"	26 33	34 83
943	Lemarbre, Carl	"	23 40	.....
946	Knapman, Mrs. H	"	02	.....
960	Chalmers, Caroline	Worthington	69 94	.....
964	McRae, Mrs. M. A	"	145 80	.....
965	Boyd, W. S	"	21 52	.....
966	Broadley, James	"	21 51	.....
968	Stevens, Tony	"	40 64	.....
969	Beals, G. W	"	45 41	.....
975	Dickson, John	Carter	98 74	107 77
976	McAdam, John	"	41 38	.....
982	Ross, B. V	"	39 24	40 19
990	Shute, Wm	"	19 74	44 29
991	Jones, W. A. C	"	34 08	.....
996	Boyd, Mrs. W. C	"	15	.....
998	Jones, C. B	"	7 17	7 83
1002	Burns, Mrs. John	Lourdes	18 64	.....
1004	Drago, Joe	"	11 85	.....
1010	Gorman Estate	De Siorac	14 60	.....
1011	Cressey, Fred	"	19 15	.....
1014	Shute, Alf	"	43 06	.....
1017	Gutcher, J. S	"	21 48	.....
1028	Geddes, Wm	Tarneaud	16 73	.....
1031	Sharpe, Robt	"	43 31	.....
1034	Du Caillaud Estate	"	1 00	.....
1037	Jones, C. B	"	28 68	31 28
1059	Boucher, Mrs. H. O	Romenet Du Caillaud.	30 72	3 52
1061	Leclair, Hyppelite	"	46 75	101 07
1063	Macdonald, J. B	"	17 75	.....
1066	Bouchard, Geo	"	14 70	.....
1069	Moore, Edgar	"	38 27	3 54
1070	Martin, R	"	21 54	.....
1071	Watkinson, T. R	"	22 50	15
1073	Kusyk, Peter	"	51 09	42 63
1074	Trueffet, Jules	"	23 64	10 51
1094	Stevens and Falsetta	Nelson	11 76	.....
1095	Stevens, Frank	"	83 99	178 50
1096	McKinley, G. M	"	04	.....
1097	Lauzon, Bertha	"	88 43	110 49
1103	Dufort, Ovide	"	91 14	16 20
1108	Gibson, Mrs. M. N	"	74 23	3 98
1111	McVittie, Wm	"	71 84	78 40
1120	Castoldi, Joe	Elizabeth	35 46	.....
1121	McDonell, Jos. M	"	41 16	19 85
1122	Turpin, A	"	41 16	34 80
1124	Soubliere, Leonard, Sr	"	47 04	.....
1128	" "	"	100 37	.....
1139	Gardner, Percy	"	31 15	.....
1140	Gardner, H	"	31 07	.....
1144	Christakos, A. & J	"	6 68	15 90
1146	Mulligan, J. A	"	42 66	43 31
1164	Baby, A. H	"	23 52	.....
1166	Mulligan, J. A	Bay View	11 76	11 94
1171	Hennessey, D. L	"	17 64	29 24
1180	Baby, A. H	"	52 92	.....
1183	Stull, W. W	McNaughton	95 60	212 20
1186	Club Boat House	"	47 80	106 10
1188	Dickson, John	"	28 68	31 28
1192	Roffey, Chas	David	9 56	.....
1197	Casey, R. L	"	11 95	.....
1201	"	"	14 70	.....

Roll No.	Name	Street	1922	Arrears
1221	Grant, Wm.	Ramsay	$99 41	.....
1222	Hodgins, Harry and Lucy	"	64 81	.....
1229	Haight, Mrs. G. N.	"	02	.....
1233	Watkinson, Harry T.	"	57 36	.....
1235	Sullivan, Dan	"	1 00	.....
1242	McVittie, Wm.	"	182 40	$199 01
1263	Marshall, T.	Paris St.	39 44	.....
1265	Frawley, P. S.	"	71 70	.....
1267	Gorman Estate	"	11 16	.....
1270	Darrock, J. A.	"	15	.....
1274	Clark, M. J.	"	43 02	.....
1275	O'Neill, R. J.	"	43 02	46 92
1276	Burton, Mrs. John	"	71 70	58 31
1279	Dillon, J. R.	"	99 96	103 30
1280	Linklater, Thos.	"	81 26	90 31
1281	Henderson, C. E.	"	90 12	88 63
1295	Dufresne, Mrs. Regina	Edmund St.	23 52	.....
1297	Dube, John	"	20 58	.....
1298	Quenneville, H.	"	26 47	.....
1300	Charist, Wm.	"	58 80	.....
1306	Larose, Arthur	"	23 52	.....
1307	Dignard, Jos. A.	"	23 52	9 26
1309	Martucci, Pazcales	"	44 64	.....
1310	Lowe, E. H.	"	43 02	46 92
1311	Stull, W. W.	"	43 02	95 50
1312	Demorist, J. K.	"	14 34	.....
1313	Gorman, Mrs. Margaret	"	17 64	17 91
1316	Howlett, E. M.	"	19 12	20 85
1317	Howlett, Ed.	"	119 50	114 70
1322	Du Caillaud Estate	"	117 60	119 46
1328	" "	John St.	99 96	101 36
1329	Menzies, B. D.	"	8 61	9 39
1332	Smith, W., Estate	"	16 73	37 13
1335	Wemerstron	"	14 34	.....
1338	White, Jas., Sr.	"	86 04	.....
1340	Grant, Angus	"	76 44	.....
1341	Lauzon, Mary Cecilia	"	94 08	45 56
1343	Baby, A. H.	"	111 72	.....
1352	Maxwell, Alex.	"	43 02	.....
1354	Young, Donald	"	66 92	.....
1355	Kelly, Mrs. Mary	"	17 64	.....
1356	Telarico, V.	"	17 64	.....
1358	Percival, Wm.	"	20 58	20 91
1360	Grant, A. J.	"	39 22	39 93
1364	Demboise, Emeal	"	45 89	.....
1366	Canadian Baggage Transfer	"	51 77	52 98
1367	Richer, Zephir	"	64 68	.....
1372	Alscamp, Geo.	Madora	88 20	.....
1374	Proto, Louis	"	105 84	108 61
1375	" Mrs. Marie	"	41 16	41 81
1381	Spina, Ambriggio	Marion	47 80	.....
1384	Meldrum, Mrs. A. D.	"	100 00	.....
1385	Burgess, Mark	"	31 64	.....
1386	Menzies, B. D.	"	14 34	15 64
1392	Mackey, Mrs. J. J., Estate	"	17 64	34 01
1403	Davidson, W. B.	"	81 26	216 87
1404	Trueffet, Jules	"	132 02	136 31
1405	Davidson, J. and B.	"	38 24	47 17
1406	Christakos, A.	"	38 24	106 31
1409	Bates, R. M.	St. Nicholas	39 24	51 14
1419	Gorman Estate	"	3 92	.....
1424	Du Caillaud Estate	Gertrude	232 26	235 92
1435	Hepburn, F. H.	St. Brandon	86 28	.....
1437	Cappage, J. H.	"	76 48	.....
1438	Sprang, Ed.	"	28 92	.....
1440	Jacob, Evan	"	91 06	.....
1443	Arnett, N. R.	"	76 10	.....
1444	Pasicazuk, Domitro	"	23 37	.....
1445	Ostrom, J. S.	"	15 34	.....
1447	Lewis, Mrs. P.	"	24 90	26 34
1450	Du Caillaud Estate	"	47 04	47 78

Roll No.	*Name*	*Street*	*1922*	*Arrears*
1459	Gorman Estate	Douglas	$12 74	.....
1464	Martin, Dr. C. S.	"	19 12	.....
1465	Smeltzer, Mrs. Annie	"	18	.....
1477	Hall, R. H.	O'Connor	81 27	$42 89
1488	Clairoux, J. H.	Front St.	335 16	646 33
		INCOME TAX		
1540	Acquin, Miss F.		.....	26 63
1541	" " B.		15 29	23 36
1549	Brodie, D. M.		102 29	.....
1553	Bertrand, W.		6 47	47 66
1554	Bates, R. M.		37 77	.....
1555	Buckerfield, R. E. R.		13 39	.....
1556	Beath, E. L.		38 24	.....
1560	" M. G.		9 56	.....
1561	Caswell, J. R.		118 55	.....
1564	Duncan, D. M.		14 34	.....
1569	Duncan, Geo. A.		20 06	.....
1572	De Tolly, Noel		36 44	.....
1577	Fitchett, R. A.		19 12	.....
1579	Fowler, Lorne		43 02	.....
1588	Goddard, C. A.		4 78	.....
1589	Gemmell, J. S.		47 80	.....
1591	Grainger, J. C.		10 81	.....
1593	Gibson, E.		51 63	.....
1599	Heffernan, W.		31 79	.....
1603	Hall, R. H.		19 12	.....
1604	Henry, J. C.		122 83	519 32
1605	Henry, F. C.		9 56	.....
1606	Irving, H. A.		57 36	.....
1608	Jacobs, J. S.		33 46	.....
1610	Jeffries, John L.		62 14	.....
1613	Kidman, B. K.		57 36	.....
1633	Lawless, Miss E.		9 56	.....
1635	Martin, A. H.		27 72	.....
1640	Morrison, H. R.		9 09	.....
1643	McFarlane		26 76	.....
1644	McHardy, Peter		26 76	.....
1645	McNabb, A. H.		43 02	.....
1646	McLeod, Colin		20 06	.....
1654	McKissock, R. R.		109 94	450 62
1656	McCrea, Charles		120 55	.....
1657	Nauman, Gus		4 07	.....
1662	O'Neill, R. J.		1 82	.....
1663	O'Byres, J. F.		32 92	.....
1668	Perrie, H.		63 25	.....
1679	Stevens, R. T.		94 08	.....
1680	Sanklercock, L. L.		20 07	.....
1683	Swain, F.		23 90	.....
1684	Shanahan, Miss N.		1 18	.....
1688	Shields, Foster		78 87	.....
1696	Taylor, C. E.		23 90	.....
1697	Tough, H.		20 54	.....
1704	Vickers, J.		14 82	.....
1707	Wallace, R. J.		54 01	.....
1710	Wilson, G.		10 04	.....
1711	Walton, R. H.		19 82	.....
1714	Welch, A. L.		25 88	.....
No. on 1921 Pay Roll		BUSINESS TAX		
118	Poyke, Albert		.....	10 42
119	Salo, Iven		.....	5 21
360	Longford, J. A.		.....	22 37
416	Sudbury Fire Surgery		.....	11 94
677	Carmichael, E. T.		.....	31 28
561	Linklater, Jackson		.....	31 28
627	Costello, Alfred		.....	47 14
636	New England Cafe		.....	41 71
647	Williamson, E. J.		.....	56 76
772	Aquine, Frank		.....	20 90
773	"		.....	14 93

INCOME TAX

Roll No.	*Name*		*1922*	*Arrears*
1417	Beath, M. G.		.....	$28 10
1439	Cavarrough, Mary		.....	10 42
1485	Gordon, H.		.....	5 21
1486	Hunter, Miss Flora		.....	10 42
1489	Hough, Miss Emile		.....	5 21
1498	Henry, L. M.		.....	16 45
1499	Horgan, Miss M. E.		.....	11 94
1514	Jefferies, John L.		.....	72 99
1524	Kennedy, Jos.		.....	29 86
1537	Linklater, James		.....	41 71
1540	Lamb, Jos.		.....	20 40
1556	McCourley, Miss Margaret		.....	10 42
1565	McVittie, Wm.		.....	402 79
1575	Marcella, W. J.		.....	16 27
1576	Miller, W.		.....	46 92
1578	Herry, A.		.....	15 91
1603	Purvis, Jos.		.....	31 05
1626	Smith, C. L.		.....	4 15
1640	Shipley, J. D.		.....	36 49
1650	Thompson, Miss Grace		.....	5 21
1661	Watson, Lorne		.....	10 42
1662	Weinstein, Jos.		.....	10 42
1665	Wilson, H. J.		.....	29 18
No. in 1920 Roll:				
4095	Flesch, J. H.		.....	21 58
5023	Vaillant, Robt.		.....	14 04
6005	Beath, W. G.		.....	32 37
6006	Brown, Harold		.....	21 46
6041	Coulat, O.		.....	26 84
6042	Guimond, J.		.....	16 00
2013	Latreille, Louis		.....	34 25
			$37,469 47	$23,885 31
1922 Roll:				
994	Overpaid	$1 85	1 85	
			$37,467 62	
			23,885 31	
			$61,352 93	

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 12

Unpaid Taxes as at December 31st, 1922

Ryan Ward

Roll No.	*Name*	*Street*	*1922*	*Arrears*
2	McKnight, R.	Elm	$28 68	.....
7	Williams, H.	"	19 12	$104 90
12	Nickel Range Hotel Co.	"	2,336 93	2,561 51
16	Morin, D. R.	"	314 26	352 70
24	Sudbury Star Publisher Ltd.	"	14 22	.....
31	Mulligan, Dr. W. N.	"	199 92	.....
32	Leo, You	"	14 34	.....
33	Arthur, Mrs. A. L.	"	143 40	.....
34	" Maurice	"	119 50	.....
35	" Miss Dorothy	"	119 50	.....
58	Stewart, E. T.	"	107 56	.....
66	Rose, W. J.	"	2 46	57 60
71	Holditch, S. G. W.	"	43 02	.....
73	"	"	47 80	57 14
75	Silverman, A. (see report re overpaid taxes)	"	.....	177 95
77	" " " " "	"	.....	320 31
79	Sullivan, F.	"	90 43	.....
80	McGrath, P.	"	79 59	.....
87	Belanger, Eugene	"	51 46	.....
89	Scott, Charlotte	"	33 46	.....
90	Hewitt, Mrs. R.	"	33 46	36 49
92	Wallace, John	"	52 58	.....
94	Martin, R.	"	19 12	42 43
95	Donnan, J. E.	"	2 94	2 98
98	Weisman, Ida	"	4 78	5 21
99	Hesser, Mrs. C. B.	"	4 78	.....
100	Holditch, W. E.	"	37 30	40 67
103	Campbell, Bertha	"	4 78	.....
108	Wright, S. E.	"	27 23	60 16
114	McKessock, J. S.	"	4 78	10 59
115	Gardner, H.	"	9 56	.....
116	Burgess, Fred	"	26 47	.....
119	Serre, Raoul	"	8 25	.....
120	Laberge, J. B.	"	2 94	6 74
121	Rothschild, Max	"	91 28	99 79
131	Drybrough, Dave	"	362 40	417 12
143	Library Site	"	11 20	155 26
144	Price Estate	"	300 24	327 62
157	Dickie, Wm.	"	9 56	10 42
192	Rothschild, Dan	Pine St.	342 27	760 88
197	Warnlock, Edward	"	52 75	.....
205	Barns, Mrs. Susan	"	205 21	.....
206	Waite, N. A.	"	78 87	89 99
207	Boyer, E. D.	"	97 03	102 52
208	Porter, Geo.	"	96 00	.....
214	McKessock, J. S.	"	112 33	280 02
218	Lemieux, J. A.	"	28 68	34 73
220	Mulligan, J. A.	"	31 08	32 32
221	Hunter, Wm.	"	31 08	97 18
223	O'Reilly, Owen	"	31 43	.....
225	McKissock, E. R.	"	35 85	.....
229	Holditch, W. E.	"	38 24	.....
230	Morton, R.	Elm	29 87	66 35
234	Mills, Harry	"	12 07	.....
239	Villeneuve, Joe	"	48 32	.....
241	"	"	49 99	.....
246	Tyne, F. J.	"	8 83	32 90
256	Holditch, W. E.	"	30 40	.....
261	James, Roy	"	29 68	83 61
262	Shetswell, Chas.	"	24 90	.....
266	Darling, Florence B.	"	4 78	.....
282	Simonneau, August	"	56 60	63 69
285	Davidson, J. S.	"	62 14	72 99

Roll No.	*Name*	*Street*	*1922*	*Arrears*
292	Cannel, B.	Elm	$41 16	.....
294	Charron, Olivier	"	52 92	.....
295	Rouseau, J. H.	"	35 28	$17 99
300	Mailloux, Joe	"	159 90	179 19
309	Long, Mrs. R. A.	Lorne St.	176 12	226 73
313	Brennan, Mrs. Louise	"	87 59	89 91
314	McCraidle, James	"	74 80	.....
320	Della, Vidora Andrino	"	16 81	.....
324	Evans, Peter	"	49 08	.....
324a	Wright, S. N.	"	23 82	60 96
325	Huntington, Mrs. W.	"	7 18	.....
327	Graham, J.	"	11 88	.....
328	Hanlan, Ernest	"	13 53	11 33
329	Delongchamp Cartage Co. Ltd	"	367 24	508 01
330	Cosey, E. L.	"	217 57	226 97
339	Switch, August	Spruce St.	6 56	.....
346	Campeau, Mrs. Aliva	"	65 36	.....
351	Asiala & Seppala	"	11 95	.....
357	"	"	178 64	.....
362	Pellis, Mrs. Louisa	"	17 64	17 91
363	Cechetto, Augustina	"	17 64	.....
365	Gegear, Louis	"	38 22	38 81
366	Taylor, F. A.	"	49 35	.....
367	Gegear, R.	"	17 64	.....
368	Linton, Sam	"	42 97	.....
376	Wright, S. E.	"	119 50	265 27
373	Newman, Mrs. L.	"	9 66	10 42
386	Carmichael, R. John	"	79 02	.....
389	Halle, A.	"	46 63	.....
391	Johnston, T. C.	"	136 86	.....
392	Rush, Jos.	"	97 16	86 66
393	Sutcliffe, Chas. Ed.	"	14 39	.....
394	McGrath, Patrick	"	29 29	.....
396	Dube, Geo.	"	1 00	.....
398	Moses, E.	"	215 18	477 39
399	Magder, Mrs. Sol	"	80 60	.....
400	Atkinson, Mrs. H.	"	86 62	44 30
402	Holditch, W. E.	"	23 60	.....
409	Haddad, A. M.	"	30 02	.....
410	Powell, Joe	"	56 08	.....
411	Este, A. W.	"	94 78	130 97
412	Delongchamp, Joe	"	56 46	55 02
413	Witchell, S.	Spence	22 30	.....
423	Flowerday, Alfred	Albert	56 00	.....
424	" Florence	"	32 24	.....
428	Wright, S. E.	"	23 43	36 92
432	Gegear, E.	"	23 52	17 91
433	Booth, Mrs. Sophia	"	7 18	.....
437	Hughes, A. T.	"	45 46	19 69
438	Carr, J. G.	"	71 54	.....
439	Toppozini, Peter	"	18 41	.....
440	McNiven, Frank	"	15	18 77
441	Fowler, Jos.	"	01	.....
452	Dorsett, Wm.	Oak	88 50	.....
463	Engleman, Harry M.	"	129 06	.....
475	McNaughton, F. D.	Walnut	282 25	.....
478	Sudbury Const. & Mach. Co.	"	855 27	.....
488	Pagnutti, Frank	Victoria	136 24	.....
490	Wright, S. E.	"	90 82	201 59
493	Thrift, Serophin	"	27 54	42 18
494	"	"	55 11	59 50
496	Johnston, Ed.	"	43 36	13 35
500	Kilpatrick, N. H.	"	20 73	.....
504	Horak, Demitro	"	33 35	36 93
505	Wright, S. E.	"	31 08	68 99
514	Poulano, Nicholas	Willow	15	.....
536	Zahejerver, Ludor	Douglas	46 78	.....
538	Gegear, W. J.	"	7 74	29 02
539	Wright, S. E.	"	8 64	19 62
546	Stafford, N.	"	72	.....

Roll No.	Name	Street	1922	Arrears
547	Walton, R. H.	Douglas	$29 66	.....
548	Brodie, D. M.	"	29 66	.....
559	Feroci, N.	Hazel	53 92	$42 15
560	Gasparini, Borto	"	46 92	.....
563	Della, Vidora A.	"	20 59	.....
569	Pincinetti, G.	"	23 52	.....
570	Sale, Victor	"	44 02	.....
573	Frassi, A.	"	53 92	.....
586	Egan, Mrs. Ethel, Estate	Regent	39 80	54 15
589	Wright, C. E.	"	9 48	10 59
590	Graham, Joe	"	23 74	.....
595	Filicinni, Dominie	"	54 98	.....
598	Antonio, Luigi	"	.....	32 19
605	Cochetto, August	"	26 47	.....
611	Piccunetti, Joe	"	78 56	.....
612	Holditch, W. E.	"	9 56	10 42
615	Kennedy, Thos.	"	12 45	.....
619	Mulligan, J. A.	"	44 11	44 80
621	Levert	"	13 23	.....
622	Ledsworth, Mrs. A.	"	23 90	65 50
624	Laplante, E.	"	79 39	80 75
625	Holditch, E. C. W.	"	19 12	20 85
627	McFadden, Mrs. Mary E.	"	75 88	.....
630	Sweezey, D. R.	"	73 48	84 17
631	Jones, John	"	68 92	.....
633	Cobourn, Gordon	"	40 07	.....
637	Johnson, Percy	"	3 21	.....
597	Filicinni, Dominie	"	31 40	.....
639	Dorling, Mrs. F. B.	"	55 22	.....
651	Andrecheck, Mrs. John	"	25 09	.....
653	Burke, W. J.	"	33 34	7 03
654	Peancai, Dora	"	59 80	24 99
659	Kuczary, Andro	"	1 00	.....
664	Laberge, Joe	"	41 16	.....
665	"	"	60 67	.....
667	Eyre Cemetery	"	42 68	.....
670	McQuaig, John	"	4 78	10 69
671	Wulff, Mrs. T. A.	"	4 78	.....
672	Moyers, G.	"	4 78	9 94
674	Wright, S. E.	Eyre St.	26 87	42 43
675	Laberge, J.	"	44 11	45 21
676	Gagne, Louis	"	44 10	45 21
683	Byndyk, Wasyl	"	14 63	.....
684	Parker, F. L.	"	32 07	.....
687	Wickenden, Mrs. Sarah	"	43 02	70 54
692	Campbell, Mr. and Mrs. J. N.	"	49 80	.....
693	Robinson, L. H.	"	39 24	.....
694	Gagnon, Wm.	"	50 99	12 93
695	Keegan, Wm.	"	39 23	.....
702	Twigger, J. J.	"	40 43	24 96
716	Henry, Jos.	"	22 91	.....
717	Savage, Leonard	"	59 55	133 24
720	Lark, Harry	"	84 37	88 53
726	Vick, J. E.	"	21 93	.....
729	Palmer, F. W.	"	27 30	29 78
734	Blais, Leda	"	70 56	.....
735	Vailloncourt, A.	"	67 63	66 68
736	McGraw, P.	"	17 64	.....
737	Proula, Mrs. E., Estate	"	28 68	.....
741	Lamourena, Leandre	"	17 64	.....
749	Bushman, Harry	Whittaker St.	10 58	.....
750	Walker, E. J.	"	17 64	34 01
751	Clement, Eva Meredith	"	35 28	68 03
761	Busmutke, Wm.	"	11 76	.....
767	Narrena, John	"	23 52	.....
768	Dorkery, P. J.	"	25	.....
769	Janoski, J. O.	"	11 96	10 42
770	Plocsock, A.	"	26 46	.....
771	Knight, Mrs. Grantley	"	15 34	24 57
774	Horak, Demitro	"	14 71	14 92
778	Chamberlain, H. E.	"	36 86	8 38

Roll No.	Name	Street	1922	Arrears
786	Halle, Mrs. Ed	Whittaker St	$35 96	.....
791	Wright, D. E	"	28 68	$63 65
792	Walker, J. S	"	135 24	294 82
793	Gravelle, Louis	"	33 35	.....
794	McAlpine, Victor	"	30 46	.....
797	Carmichael, R. D	"	21 84	.....
798	Neilson, Mrs. Geo	"	44 02	38 18
801	Germain, F. P	"	17 64	34 02
805	Cockerline, Mrs. V	"	29 68	27 17
807	Bervais, Philias	"	57 87	65 27
810	Paquette, Mustache	"	17 64	.....
812	Paquette, David	"	30 40	27 17
813	Monard, Geo	"	17 64	.....
815	" "	"	24 52	.....
764	Picolo, L	"	11 76	11 94
816	Bilcki, Wm	"	42 16	20 69
817	Lafleur, Eugene	"	36 28	.....
819	Prest, Antonio	"	21 59	35 11
820	Michael, Buddy	"	24 52	24 99
823	Racette, Rev. A	"	15	.....
824	Lamieux, J. A	"	47 04	47 78
840	Furlong, Miss Daisy	Albinson	7 18	7 83
841	Mumford & Mannion	"	02	.....
842	McIntosh, Herb	"	7 17	7 82
843	McIntosh, W. J	"	16 74	.....
846	Lazearo, F	"	23 52	.....
849	Picolo, Leonildo	"	22 58	36 52
850	Midener, Antonio	"	30 40	.....
853	Wright, S. B	"	42 42	100 43
856	Gallagher, Mrs. Matilda	"	11 76	11 94
857	McLachlan, Peter, Jr	"	20 12	43 53
860	Hilts, Elmer	"	17 73	.....
864	Daucette, Mrs. Fred	"	18 64	1 91
868	Boyd, W. S	"	48 36	.....
870	Bradley, Jas	"	9 56	.....
871	Fraser, John	"	26 29	.....
872	Kannisto, J. V	"	27 30	.....
873	Maki, Waino	"	27 30	.....
877	Della, Vincenzo Guisippi	"	18 64	.....
882	Petreyne, Wasyl	Horobin St	14 71	.....
884	Guindon, Noe	"	8 83	8 96
885	Hawkins, Geo	"	14 34	26 53
886	Prete, Alex	"	17 64	17 91
892	Costello, W. R	Norman St	4 78	.....
893	Fairhowie, Frank	"	7 07	13 59
901	Finlan, Dr. W. F	Griffith St	15	.....
904	Gegear, Mrs. W. J	"	11 76	20 91
909	Chapman, A. P	Copper Cliff Rd	12 19	6 24
910	Horek, Pirosk	"	13 53	7 16
914	Perma, Amie	"	9 56	.....
915	" "	"	14 34	.....
916	" "	"	14 34	.....
917	Surget, J	"	70 56	59 66
918	Lahti, John	"	29 68	.....
919	Wright, S. E	"	21 52	47 86
920	Cashmere, Geo	"	11	.....
922	Bougie & Mailloux	"	35 28	.....
923	Boileau & Hilaire	"	23 52	.....
925	Wright, S. E	"	286 80	636 63
933	Hanlan, Milton J	Ontario	13 52	8 96
934	Lahti, John	"	17 66	14 13
936	Kelly, J. J	"	13 53	8 95
937	Warnkavaara, Mary	"	29 60	.....
938	Smith, Ed	"	9 48	5 21
939	Casey, E. L	"	11 58	11 52
941	Bontiner, John A	"	24 34	.....
942	Michaluk, Mary	Whittaker St	17 64	.....
943	Thompson, Jalmer	Ontario	11 88	6 53
945	Bushman, Harry	"	34 69	.....
946	Rapson, Geo	"	13 52	.....
949	Gravel, Wm	"	13 52	8 96

Roll No.	Name	Street	1922	Arrears
959	Hobbs, D. T.	Haig St.	$11 96	.....
961	Wright, S. E.	"	21 51	$47 75
967	" "	Central	33 46	74 27
973	" "	Simcoe	72 65	161 27
977	" "	Robert	22 95	50 95
980	" "	Gilman St.	23 90	53 05
981	Casey, E. L.	"	2 38	2 38
982	Holditch, W. E.	"	3 35	.....
983	McPhee, Dougall	"	60	1 70
984	Martin, R.	"	1 19	2 09
987	Coyne, Mrs. Annie	"	1 92	21
994	Lark, Geo.	Olga St.	81 16	.....
1001	Cavers, W. H.	Riverside	21 51	.....
1005	Gilliland, J. R.	"	15	.....
1006	Andrecyczak, J.	"	21 51	1 12
1007	Soucauk, Mick	"	17 64	17 91
1020	Barker, Robt.	Laura	50 00	.....
1027	Lark, Geo.	Gertrude	26 30	28 86
1036	Laronde, Mrs. A.	Beech	161 70	.....
1045	Clenesk, R. N.	"	38 55	63 88
1048	Carruthers, R.	"	6 59	.....
1051	Price, John, Estate	"	135 52	147 92
1065	Turpin, Alex.	"	108 09	105 49
1066	Gorma, J. T.	"	14 34	.....
1067	Latour, I.	"	286 84	238 03
1070	Elie and Soucie	"	23 52	.....
1071	Morin, Mrs. J. E.	"	111 91	121 19
1075	" "	"	293 22	306 46
1078	Lemieux & Latour	"	20 58	.....
1096	Cocoutti, G.	Fir Ave.	88 20	89 59
1098	"	"	123 48	125 43
1101	McCrea, Chas.	"	211 68	.....
1108	Wilson & Norman	Davidson	19 12	20 85
1109	Casey, Mrs. E. L.	"	29 40	29 86
1119	Mulligan, T. M.	Baker	52 92	53 75
1122	O'Gorman, F. T.	"	99 96	.....
1123	Laberge, Joe	"	23 52	.....
1125	Cooper, A. S.	"	121 04	.....
1134	Saunders, F. C.	"	71 70	.....
1135	Lauzon, J. A.	"	94 08	.....
1143	O'Gorman, F. J.	"	71 16	.....
1172	Henderson, Mary J.	Patterson	21 23	15 64
1173	Ross, Helen	"	21 23	31 52
1176	Vansyckle, E. W.	"	26 01	52 91
1179	Waite, R. A.	"	106 85	105 65
1181	Newman, W. C.	"	.....	26 85
1184	O'Grady, J. L.	"	29 08	.....
1194	McLaren, R.	Bloor	87 11	.....
1195	Hill, Mrs. E. A.	"	88 92	.....
1197	McGregor, Frank	"	14 34	.....
1201	Leclair, Wm.	"	129 74	.....
1204	O'Grady, J. L.	"	137 64	.....
1206	Callaghan, T. M.	"	12 05	.....
1208	Kelly, Mrs. Mary	"	173 26	.....
1221	Demus, Albert	"	94 08	46 05
1222	Mahon, John	"	99 96	.....
1224	Davis, Chas.	"	23 52	45 35
1225	Donnegan, Mr. and Mrs. Fred	"	97 03	20 91
1226	Mulligan, J. J.	"	112 28	.....
1227	Bryson, A. N.	"	44 35	.....
1245	Pollock, Alex.	Kathleen	93 26	.....
1247	Shute, Wm.	"	93 26	8 60
1248	Bryans, E. & E. J.	"	31 12	.....
1249	Ross, Mr. and Mrs. J. W.	"	50 00	.....
1251	Phillips, J. W.	"	37 05	.....
1253	Thompson, Miss Agnes	"	03	.....
1256	Carmichael, J. H.	"	23 38	.....
1257	Bryson, A. H.	"	28 68	.....
1272	McKissock, J. S.	Ash St.	19 12	.....
1273	Mulligan, J. A.	"	34 14	34 66
1274	Holditch, W. E.	"	19 12	37 03

Roll No.	Name	Street	1922	Arrears
1276	Martin, R.	Ash St	$11 96	$26 54
1278	Campbell, Mrs. B.	"	2 40	.....
1279	Boucher, C. S.	"	8 18	.....
1281	Spencer, Robt.	"	2 95	5 68
1282	Loftus, Mrs. Mary	"	2 40	.....
1285	Villeneuve, Joe.	"	2 95	.....
1286	McPhee, Dougall	"	2 95	2 99
1289	Thornton, R. J.	"	5 78	.....
1293	Mulligan, J. A.	Maple St	27 62	28 06
1296	Holditch, W. E.	"	16 74	.....
1298	Lemmon, Mrs. G. S.	"	1 92	.....
1299	McPhee, Dougall	"	1 78	1 79
1300	Campbell, Mrs. B.	"	2 40	.....
1302	Martin, R.	"	11 00	24 40
1307	Mulligan, J. A.	Poplar St	52 92	53 75
1308	Gougean, John	"	30 40	30 96
1309	Gagne, John	"	22 52	40 24
1313	Seeley, Mrs. Geo.	"	11 76	.....
1315	McAlpine, Mrs. Sarah	"	1 00	.....
1316	Holditch, W. E.	"	62 14	.....
1320	Martin, R.	"	23 90	53 05
1323	McPhee, Dougall	"	5 58	5 97
1324	Laberge, J. B.	"	4 15	7 92
1325	Campbell, Mrs. B.	"	5 73	.....
1328	Brown, Hugh L.	"	17 74	19 34
1333	Sagadore, Wm.	"	57 87	.....
1339	Holditch, W. E.	Hickory	90 82	.....
1342	Campbell, Mrs. B.	"	16 74	.....
1343	Martin, R.	"	31 08	68 99
1345	McPhee, Dougall	"	4 42	4 46
1353	Campbell, Mrs. B.	Sudbury	7 18	.....
1355	McPhee, Dougall	"	4 42	4 49
1356	Crawford, P. C.	"	3 36	3 63
1358	Martin, H.	"	26 36	58 36
1360	Holditch, W. M.	"	76 96	83 93
1366	Campbell, Mrs. B.	Arthur	1 92	.....
1367	McPhee, Dougall	"	2 36	2 36
1370	Martin, R.	"	7 18	15 92
1371	Holditch, W. E.	"	9 08	.....
1372	Casey, E. L.	"	2 96	2 98
1374	" "	Algoma	2 95	2 98
1375	Martin, R.	"	1 92	4 24
1376	Holditch, W. E.	"	11 96	51 28
1377	Martin, Robt.	"	11 96	26 54
1378	Holditch, W. E.	"	1 43	.....
1381	McPhee, Dougall	McKim	1 76	1 80
1382	Dorsett, Wm.	"	47 73	.....
1383	Martin, Robt.	"	50 11	73 43
1385	Holditch, W. E.	"	14 34	.....
1387	Casey, E. L.	"	2 25	2 99
1397	Boyick, Marie	Toronto	2 40	.....
1402	Dennis, C. O.	Noble	02	.....
1403	Bilouns, John	"	4 12	.....
1406	Holditch, W. E.	Ethelbert	62 14	.....
1408	Martin, R.	"	57 36	127 32
1409	McPhee, Dougall	"	14 71	29 85
1411	Campbell, Mrs. B.	"	3 83	.....
1413	Laberge, J. B.	"	5 88	11 33
1415	Crawford, F. C.	"	4 78	5 21
1418	Cornthwaite, W.	"	15 34	19 12
1419	Children's Aid Society	"	4 78	.....
1420	Allen, W. H.	"	15 34	16 74
1421	Wright, S. R.	"	10 50	23 33
1432	Mulligan, J. A.	Stanley St	47 04	47 78
1441	" "	"	147 66	161 02
1442	Cadovius, Jas.	"	19 12	.....
1443	Bruce, Geo. A.	"	19 12	.....
1455	Cornthwaite, R.	Park St	20 12	22 29
1456	Dew, H.	"	14 34	4 66
1458	Holditch, W. E.	"	29 65	32 32
1459	Martin, R.	"	11 96	20 53

Roll No.	Name	Street	1922	Arrears
1462	Wallace, Mrs. J. B	Park St	$4 78	.....
1465	Durett, Mrs. Chas	"	13 00	.....
1466	Mills, Leonard	"	17 74	$22 87
1469	Campbell, Mrs. B	"	2 40	.....
1482	Turpin, Alex	Tedman	5 30	5 37
1483	Sheppard, W	"	1 43	3 20
1487	Hill, Mrs. A. D	"	1 76	.....
1492	Death, R	"	1 43	.....
1494	McNairney, H. H	"	1 43	.....
1495	Martin, Mrs. R	"	.....	3 19
1496	Durkee, C. E	"	02	.....
1497	McNaughton, F. D	"	02	.....
1499	Legault, J. C	"	33 35	69 44
1500	Leblanc, Emery	"	18 64	19 01
1507	Fitzgerald, Wm	"	02	.....
1513	Collin, Jacob	"	33 86	17 01
1515	" "	"	12 85	5 97
1516	Parent, Geo	"	5 88	.....
1517	Collin, Joseph	"	5 88	.....
1519	McDougall, A. A	"	5 88	11 33
1520	Prio, Frank	"	15 88	16 11
1524	Blair, Mrs. A	"	4 71	.....
1526	Gravelle, Daniel	"	11 76	.....
1527	Dale, H. C	"	9 56	.....
1529	Fechner, Steve	"	10 56	.....
1530	Labelle, Justinet	"	9 43	.....
1531	O'Connor, J. T	"	10 53	.....
1532	Rothschild, Max	"	28 35	15 64
1533	McKissock, R. P	"	17 74	.....
1536	Nolan, Miss Mary	"	11 76	.....
1538	Kosh, Gogan	"	5 88	.....
1540	Mandryke, R	"	26 47	26 08
1543	Crawford, J. H	"	26 30	26 79
1545	Hryanki, Duryk	"	4 71	7 46
1549	Fields, Mrs. Urla	"	02	.....
1550	Pikoski, Peter	"	2 36	5 30
1557	Cooper, J. E	"	1 92	.....
1558	McNaughton, Dan	"	1 92	4 25
1561	Cowcill, R	"	1 92	4 24
1564	Toleck, John	Edith	9 66	.....
1567	Kannisto, August	"	26 90	29 37
1568	" "	"	1 43	.....
1569	Gorman, M	"	2 95	.....
1570	Dobromalsky, J	"	4 71	4 78
1571	Legault, J. G	"	1 76	.....
1572	Gorman, M	"	11 76	11 94
1581	Wilson and Greenwood	Bell	2 40	2 60
1584	Gorman, M	Margaret	2 95	2 99
1585	Beella, Sam	"	2 95	.....
1586	Scryco, Wm	"	3 52	6 80
1590	Pugh, T. E	Frank	3 98	.....
1594	Hughes, Dan	"	3 85	.....
1595	Charette, Elyear	"	2 36	2 38
1596	Misher, D	"	2 34	2 36
1597	Amos, J. W	"	2 95	10
1599	Pitro, Tarafie L	"	1 76	.....
1600	Bertrand, Adelard	"	1 76	3 39
1601	Phillips, Wm	"	1 43	1 56
1609	Gorman, M	Wilson	8 83	7 52
1610	Thompson, W. A	"	2 86	.....
1612	Gorman, M	"	29 40	29 86
1625	Boucher, J	Melvin St	31 15	33 36
1626	Scott, Alex	"	8 46	5 21
1628	Maley, R. J	"	15 64	.....
1630	Beath, A. M	"	8 46	.....
1631	Rothschild, Joe	"	8 46	.....
1632	Hault, Philippe	"	28 20	.....
1635	Henry, J. G	"	9 99	.....
1636	Moore, F. C	"	4 78	.....
1637	Catieu, C. J	"	5 88	.....
1639	Vaillencourt, A	"	12 36	12 45

Roll No.	Name	Street	1922	Arrears
1640	Belanger, Mrs. Arthur	Melvin St	$12 93	$12 44
1642	Fredette, A. L	"	6 47	.....
1646	Reginbal, D. L	"	24 52	24 99
1648	Lamarre, Louis	"	18 64	6 36
1649	Loulex, Lee L	"	68 63	69 78
1651	Munroe, James	"	26 34	.....
1653	Lavallee, Amer	"	26 47	26 87
1656	Lebarge, Joe	"	5 88	.....
1655	Cochrane, Frank, Est	Tedman St	02	.....
1644	McDougall, J. A	Melvin St	7 64	.....
1645	Dale, E. G	"	20 12	.....
1660	Salo, Alex	"	28 26	.....
1664	Otava, Oscar	"	30 68	33 48
1668	Timberg, K	"	19 12	.....
1669	"	"	19 12	.....
1672	Allard, Joseph	"	36 28	36 93
1678	Byrnes, Arthur	"	21 52	19 01
1679	Ferra, Alex	"	11 76	1 03
1680	Ranger, A. R	"	11 76	5 97
1685	Hillman, B	"	13 24	.....
1686	Regan, Mrs. Archie	"	15 44	.....
1689	O'Regan, John	"	15 44	.....
1692	Ballard, Mrs. Ed	"	16 04	.....
1693	Casey, E. L	"	66 31	6 24
1694	" "	"	17 57	6 24
1696	Jones, W. H	"	78 82	.....
1702	Martin, Mrs. E. A	Mabel Lane	1 92	5 31
1703	Wright, S. E	"	1 92	5 31
1704	Ainslie, D. W	"	1 92	5 31
1706	Dapuk, Pauline	"	1 92	3 12
1708	Clement, Henry	"	2 36	.....
1710	Russell, W. D	"	1 92	.....
1716	Pikeski, Peyer	"	2 95	7 41
1717	Wagner, J. G	"	35 28	3 58
1719	Pikeski, Mrs. A. M	"	22 02	17 91
1725	Doidge, Fred	"	69 70	39 20
1726	Chenard, J. L	"	90 11	.....
1727	Fournier, Leonard	"	101 76	.....
1728	Price, T. D	"	11 76	.....
1729	Clement, J. C	"	15 60	14 75
1730	Kelly, J. C	"	26 47	.....
1731	Young, R. W	"	21 48	.....
1732	Hodgins and Humphrey	"	17 74	22 85
1734	Clement, Henry	"	21 39	.....
1735	Leclair, Wm	"	18 64	35 00
1742	Kassari, D	"	7 64	7 77
1744	Freeman, E. G	"	9 36	10 42
1746	Depatie, Adelard	"	5 38	.....
1747	Depatie, Octave	"	10 01	.....
1749	Gorman, M	"	32 35	41 61
1753	Sauriel, Germain	"	4 42	.....
1754	St. Germain, Victor	"	13 23	.....
1757	Loney, E	"	3 36	3 63
1760	Eliot, Gabriel	"	4 71	9 07
1761	Darling, Robt., & Co	"	7 18	.....
1763	Likse, John	"	10 56	5 97
1769	Brown, Mrs. Beatrice	"	26 09	27 17
1773	Blais, Mrs. Leda	"	14 71	.....
1776	Langlois, J. O	"	11 76	.....
1778	Briton, Mrs. O	"	9 71	.....
1784	Koula, Vilvano	"	59 77	.....
1785	Legault, J. G	"	34 06	.....
1806	Quinn Bros	Eva St	53 63	102 87
1807	Adam, Jos	"	33 55	25 55
1812	Drybrough, Dave	"	53 47	59 44
1814	" "	"	31 08	33 16
1816	Lauzon, Mrs. C. E	"	62 14	64 65
1818	Arbie, Campbell	"	67 36	142 51
1820	Charette, L	"	26 20	.....
1821	Young, R. J	"	1 00	.....
1823	Carroll, M. H	"	15 00	.....

Roll No.	Name	Street	1922	Arrears
1824	McHugh, Ben	Eva St	$39 77	.....
1825	Dickson, Mrs. Florence	"	40 99	.....
1828	Chretein, Andre	"	60 80	$57 92
1830	Ouellette, Oliver	"	55 30	.....
1831	Vaillancourt, Mrs. A.	"	17 79	.....
1834	Filosar, Frank	"	33 35	33 95
1838	Gorman, N	"	23 52	28 69
1840	Weisman, Mrs. Ida	"	4 78	5 21
1841	Alvarey, C	"	3 52	15
1842	Poulin, D	"	3 52	.....
1848	Beaudry, Mrs. H	"	7 05	7 16
1850	Mulligan, J. A	"	2 36	2 38
1851	Plunkett, John	"	2 40	5 30
1852	Nelles, F. W	"	2 40	2 61
1853	Kelly, J. C	"	2 95	.....
1855	Duchene, Mrs. Matilda	"	2 95	13 22
1858	Clairoux, J. M	"	18 64	16 00
1861	Charlebois, Frank	"	11 76	26
1862	Custiana, A	"	5 88	.....
1865	Johnson, Fred	"	9 56	10 42
1868	Shannon, Miss M. C	"	12 79	10 61
1869	Leivonen, John	"	27 20	.....
1872	Chapman, Wm	"	1 00	.....
1875	Lamoureux, Leandre	"	37 69	.....
1878	Sequin, Telesphore	"	1 00	.....
1879	Bresnahan, O. J	"	23 35	.....
1882	Wilcox, W. J	"	71 98	131 32
1897	Baglehole, Wm	Antwerp	1 00	.....
1899	Butler, Peter	"	6 61	.....
1905	Ruebottom, Tjos	"	7 18	13 81
1910	Lemieux, J. A	"	11 76	10 75
1911	Wright, A. H	"	9 56	4 68
1912	Can. Baggage Transfer	"	29 40	.....
1914	O'Reilly, Owen	"	13 55	.....
1917	Paulin, D	"	7 05	.....
1918	Davidson, Wm	"	3 83	8 60
1919	Knowles, Wm	"	7 18	.....
1922	Boyd, W. S	"	3 83	.....
1923	Piccunetti, Joe	"	8 83	16 99
1924	Burnet, Emery	"	13 55	13 75
1925	Regimbal, Mrs. Theo	"	3 52	9 86
1927	Sheridan, B	"	2 40	.....
1928	McDonald, Jos	"	2 40	.....
1930	Carr, Edward	"	4 78	.....
1932	Gorman, M	"	23 52	.....
1937	Sullivan, J. C	"	2 40	2 60
1939	Disher, Otto	"	14 34	.....
1943	Wright, Albert	"	9 56	10 15
1944	Hendry, F. W	"	4 31	4 18
1945	White, A. L	"	9 56	10 42
1947	Lanthier, Mrs. T	"	11 76	94
1948	Gregg, Mrs. Mike	"	5 88	.....
1863	Cote, Paul	Eva	5 88	5 97
1949	Martin, Dr. G. S	Antwerp	17 57	.....
1956	Barr, J. P	"	2 00	.....
1968	Butler, Mike	Burton St	1 00	.....
1971	Roy, Mrs. B	"	27 18	43 53
1975	Chittenden, Mrs. H	"	9 56	10 42
1979	Laberge, Joe	"	5 68	.....
1981	Vancycle, Mrs. H. W	"	66 92	148 54
1982	Lecour, Jas	"	11 76	22 67
1984	McKissock and Miller	"	9 56	21 21
1987	Lamarche, Paul	"	8 63	.....
1992	Hughes, Harry	"	5 63	.....
1995	Gorman, M	"	17 64	17 91
1999	O'Gorman, P. T	"	5 08	.....
2000	Holihan, Frank	"	4 71	4 76
2002	Chenier, J. B	"	15	.....
2003	O'Connor, J. T	"	8 53	.....
2004	Booth, E. W	"	7 18	15 92
2005	Wallace, John	"	4 78	.....

Roll No.	Name	Street	1922	Arrears
2009	Martin, Emile	"	$11 76	.....
2010	Mowey, A.	"	4 78	$10 59
2012	Jones, C. E.	"	17 66	.....
2013	Costoldi, Joe.	"	7 18	.....
2015	Vansycle, T.	"	13 41	15
2018	McCaffery, J. J.	"	1 00	.....
2019	" "	"	16 17	.....
2022	Humphrey, B. W.	"	22 35	18 26
2024	" "	"	29 32	.....
2036	Silverman, N.	Bessie St.	4 21	6 76
2040	Gatien, Arnede	"	14 71	14 92
2041	Prisken, Jas.	"	29 68	.....
2042	Bindley, Jas.	"	9 87	.....
2043	Trottier, Alf.	"	22 03	.....
2044	Laberge, Joe.	"	22 03	.....
2046	Barnett, J. W.	"	23 78	.....
2047	Alavr, Patrick	"	11 30	.....
2049	Cassidy, W. E.	"	11 30	.....
2056	Yorick, B. W.	"	14 34	.....
2057	Shore, Thos.	"	14 39	.....
2058	Ferguson, Chas.	"	18 52	8 37
2059	" "	"	10 34	8 37
2060	Prime, J.	"	11 76	11
2062	Morin, R.	"	4 42	.....
2063	Thompson, W. A.	"	9 56	.....
2065	Gorman, F.	"	3 52	.....
2066	"	"	24 62	30 50
2068	Belland, Geo.	"	2 95	.....
2071	Lunney, Mrs. Marg.	"	13	.....
2072	Bertrand, Hector.	"	2 36	.....
2073	Kutchan, A. T.	"	2 95	.....
2081	Wagner, J.	"	8 14	10 15
2083	Chartrand, R. E.	"	11 76	.....
2084	Paprenski, P.	"	5 88	11 34
2088	Roy, Peter	"	5 73	12 72
2089	Roy, Joseph	"	24 32	.....
2090	Turpin, Alex.	"	11 76	11 94
2091	Verner, Sainie	"	11 96	13 04
2092	Ciardulla, Domine	"	51 70	52 91
2096	Gratton, Geo. R.	"	16 62	30 06
2097	Gogear, Mrs. S. J.	"	12 49	.....
2105	Timbery, C.	"	7 18	2 71
2112	Coltrinari, Pete	Montague St.	42 63	17 91
2113	Tepossini, P.	"	34 65	.....
2114	Bull, R.	"	7 18	.....
2116	Beaton, Mrs. A. S.	"	14 34	.....
2118	Thompson, Jalmer	"	29 68	51 94
2119	Shuster, Joe.	"	1 00	.....
2120	Vaillancourt, Raoul	"	9 40	9 82
2123	Beauchampe, Simeon	"	50 99	19 01
2130	Sigrae, A.	"	8 33	.....
2133	Gaindron, Noe	"	14 71	14 92
2135	Federcwics, Paul	"	7 64	35
2138	Bertrand, Hector.	"	7 64	.....
2142	Lauson, O. A.	"	68 94	65 92
2143	Mahon, Mrs. B.	"	13 20	7 78
2144	Collins, T. M.	"	9 15	.....
2149	Rudsouris, Mike	"	18 64	19 01
2150	Forge, Mrs. Jos.	"	11 76	11 84
2152	Robinson, Jos. E.	"	5 73	.....
2155	Gorman, M.	"	20 59	.....
2156	Lamoreux, Mrs. Emma	"	2 95	.....
2157	Tanasoff, A.	"	18 64	19 01
2158	Sturton, Alf.	"	3 62	.....
2159	Mahon, Mrs. B.	"	7 64	7 76
2160	Kelly, J. C.	"	7 64	.....
2162	Brosseau, Mrs. A.	"	8 91	.....
2163	Penny, Chas.	"	20 12	14 13
2165	Austin, Henry	"	18 64	15
2168	Furze, Henry	"	20 12	.....
2171	Camidge, Thos.	"	16 28	.....

Roll No.	Name	Street	1922	Arrears
2173	Price and Bushby	Montague St.	$7 18	.....
2174	McIntosh, Nick	"	17 74	.....
2175	Vaillancourt, Wilfred	"	13 54	.....
2177	Borak, Harry	"	24 52	.....
2178	Cyr, Michel	"	42 16	.....
2188	Davidson, Stewart	"	39 23	.....
2191	Hill, T. C	"	29 63	$64 75
2194	Marciengle, Enrico	"	91 20	92 89
2195	Jarvorski, Steve	Bartram	56 67	.....
2196	Duquette, Joe	"	30 40	30 97
2197	Stewart, N. A	"	4 79	.....
2198	Duquette, Joe	"	18 64	19 01
2200	Martin, Robt	"	25 99	23 27
2201	" "	"	21 31	71 66
2204	Servais, Frank	"	7 05	.....
2203	Cushing, Mrs. Evelyn	"	18 64	94
2216	Cercette, Augustina	"	20 69	.....
2217	Gorman, M	"	3 52	.....
2218	Mahon, Mrs. B	"	14 71	14 92
2220	Kirby, Demitro	"	18 64	.....
2234	Senior, John	"	23 90	26 07
2139	Pluto, Alex	Montague	7 64	35
2235	Burke, Robt	Bertram St	17 64	.....
2236	Harvey, A	"	7 18	13 21
2242	Dickie, Wm	Granite St	16 74	6 21
2244	Johnston, H. W	"	48 80	.....
2248	Whitman, S. A	"	14 34	.....
2250	O'Brien, Dennis	"	5 88	.....
2251	Brunelle, Phil	"	30 40	.....
2253	Morin, Mrs. J. M	"	11 96	13 03
2265	Lyle, John	Huron St	15 34	16 74
2268	Biddle, Mrs. Alice	"	9 56	10 42
2269	Burroughes, Dr. C. M	"	7 18	7 83
2273	McNaughton, F. D	"	48 64	.....
2275	Allen, Geo. P	"	31 30	15 35
2284	Hawthorne, A. E	"	18 93	20 65
2285	Morin, Mrs. J. M	"	9 56	10 42
2287	Brunelle, Phil	"	5 88	.....
2288	O'Brien, Dennis	"	5 88	39
2292	Campbell, Mrs. Bertha	Reginald St	14 34	.....
2295	McPhee, Dougall	"	4 71	4 78
2296	Martin, R	"	14 34	31 81
2297	Casey, E. L	"	16 99	17 31
2299	Holditch, W. E	"	21 52	.....

Income Tax

2348	Allen, W. G	14 34	.....
2350	Arthurs, E	20 56	.....
2334	Baranoff, Mike	11 76	.....
2372	Cullen, W. J	2 36	.....
2373	Crawford, W. J	20 91	.....
2374	Campbell, J	31 34	.....
2380	Dean, Miss Velma	4 78	.....
2381	Duncan, Wm	23 90	.....
2384	Davis, F	36 11	.....
2385	Davidson, John	18 63	.....
2391	Flabiano, S	11 76	.....
2395	Faught, T. J	18 88	.....
2396	Frame, W	26 76	.....
2397	Fee, R. A	38 23	.....
2398	Franceachino, B	13 87	.....
2399	Fournier, Leonard	32 02	.....
2400	Gustiano, Anthony	14 41	.....
2402	Gordner, H	23 90	.....
2403	"	9 56	.....
2406	Hibbert, W. L	71 70	.....
2407	Hawthorne, H	9 56	.....
2409	Hibbert, Miss Edith	14 34	.....
2417	Kennedy, J	25 87	.....
2420	Lawrence, Geo	23 90	.....

Roll No.	*Name*	*1922*	*Arrears*
2421	Lent, R. W.	$14 34	.....
2422	Lumsden, Miss B.	1 92	.....
2424	Lyschkey, Miss Frances	4 78	.....
2425	Latreille, C. M.	11 76	.....
2426	Lark, Geo.	33 46	.....
2429	Liddle, J. M.	9 56	.....
2430	Madena, B.	17 06	.....
2433	Mason, S. J.	23 90	.....
2435	Maxwell, Miss E.	9 09	.....
2439	Mudge, A. C.	17 26	.....
2440	Marcellin, W. J.	23 52	.....
2441	McCaffery, L. K.	9 56	.....
2443	McKay, T. H.	40 58	.....
2444	McDonald, Wallace	40 16	.....
2445	Lacour, J.	11 76	.....
2446	Lecour, A.	14 71	.....
2447	Newman, W. C.	22 71	.....
2450	O'Gorman, F. T.	358 68	.....
2451	O'Gorman, P. J.	61 20	.....
2455	Pierce, Rubin	38 24	.....
2456	Pure, Henry	52 58	.....
2460	Quilty, B. J.	51 77	.....
2463	Reeves, Miss May	19 12	.....
2466	Sgaifo, B.	14 41	.....
2467	Stewart, B. T.	165 87	.....
2472	Stewart, Miss Margaret	4 78	.....
2473	Scott, J.	24 65	.....
2474	Sindon, Wallace H.	28 68	.....
3476	Tanner, Miss C. M.	95	.....
2482	Vanderbil, W.	23 43	.....
2493	Young, W. J.	32 27	.....
No. on 1921 Roll			
2	Jarvis, Jacob.	.....	$42 62
360	Carmichael, R. J.	.....	10 74
2252	Cressey, E. R.	.....	16 40
2266	Crawford, W.	.....	19 66
2273	Donnelly, Alex.	.....	4 78
2277	Delouchamp, F.	.....	14 64
2294	Gouthia, Wm.	.....	47 78
2296	Gilmour, Andy.	.....	26 07
2297	Geddes, C. J.	.....	61 54
2302	Haley, W.	.....	57 92
2303	Hillman, John	.....	30 62
2324	Lewis, A. H.	.....	19 55
2327	Lockwood, Bert	.....	41 71
2331	McKessock, J. S.	.....	40 67
2334	McAlpine, M.	.....	10 42
2341	Myers, W. J.	.....	119 23
2342	Mason, B. J.	.....	165 01
2346	Neilson, Miss Grace	.....	11 74
2354	Porter, Robt.	.....	10 42
2355	Pierce, Reuben	.....	41 71
2356	Petre, J.	.....	26 88
2357	Pierce, Wellington	.....	36 11
2358	Price, A. C.	.....	10 42
2360	Palmer, C. F.	.....	17 73
2361	Price, J. W.	.....	15 64
2376	Saunders, C. J.	.....	2 03
2380	Scott, Miss Edith	.....	12 51
2394	Wark, S.	.....	10 42
2396	Walker, H. G.	.....	15 11
2397	Warren, Frank.	.....	9 74
No. on 1920 Roll			
855	Sale, Victor.	.....	21 62
1299	Gutellius, M. E.	.....	39 18
1330	Gircurand, Rene	.....	4 01
223	Gould, Leslie Co.	.....	11 86
3016	Stitt, W. M.	.....	37 76
3101	Pierce, Reuben	.....	32 46
3126	Wright, J. M.	.....	27 37

No. on 1919 Roll	*Name*	*1922*	*Arrears*
1956	Green, W. H.	.....	$4 40
1959	Carmen, T. J.	.....	18 39
2011	Porter, R. H.	.....	30 84
2003	Mysink, W.	.....	18 59
		$28,511 13	$20,323 30

1922 Roll

1287	Quill, Jerry (overpaid) ..... Ash St	33	
		$28,510 80	
		20,323 30	
		$48,834 10	

SCHEDULE 13

ARREARS OF TAXES NOT CARRIED FORWARD FROM 1920 TAX ROLL TO SUBSEQUENT TAX ROLLS, AS AT DECEMBER 31ST, 1922

McCormick Ward:			
No. 457 on 1919 Roll, Income Tax Arrears		$19 89	
1363 " " " " "		12 49	
1440 " " " " "		14 04	
			$46 42

Note: Penalty of 10% has not been added to above.

SCHEDULE 14

ARREARS OF TAXES NOT CARRIED FORWARD FROM 1921 TAX ROLL TO 1922 TAX ROLLS AS AT DECEMBER 31ST, 1922.

McCormick Ward:		
No. 747 Arrears of $42.40 brought forward as $22.67	$11 33	
432 Not Carried Forward	56 74	
Ryan Ward:		
No. 2312 Not Carried Forward	11 41	
857 " " "	24 99	
1540 Arrears of $20.78 brought forward as $10.78	10 00	
1873 " $49.20 " " $39.20	10 00	
Fournier Ward:		
No. 1321 (On 1920 Roll) Income Tax Arrears not carried forward	25 76	
		$150 23

NOTE.—Penalty of 10% has been included in above and debited to 1921 Tax Roll.

SCHEDULE 15

Schedule of small adjustments made in Tax Roll 1921 by Collector but no corresponding entries made by the Treasurer in his books.

Fournier Ward:			
No. 150	Additional Discount Allowed	$0 50	
265	" " "	06	
307	" " "	20	
377	" " "	12	
472	" " "	50	
498	" " "	16	
677	" " "	25	
891	" " "	01	
1246	" " "	04	
1536	" " "	02	
1541	" " "	26	
McCormick Ward:			
No. 388	" " "	06	
399	" " "	2 67	
493	" " "	5 34	
522	" " "	30	
572	" " "	99	
606	" " "	31	
675.	" " "	03	
1291	" " "	06	
1619	" " "	04	
1668	" " "	33	
Ryan Ward:			
No. 49	" " "	20	
752	" " "	06	
1803	" " "	20	
1980	" " "	01	
			$12 92

Fournier Ward:			
No. 63	Additional Interest charged	$0 10	
135	" " "	1 00	
305	" " "	10	
404	" " "	02	
448	" " "	10	
625	" " "	01	
626	" " "	13	
1159	" " "	05	
1197	" " "	10	
McCormick Ward:			
No. 642	" " "	1 16	
663	" " "	50	
755	" " "	95	
793	" " "	02	
848	" " "	2 76	
938	" " "	01	
1119	" " "	08	
1134	" " "	20	
1470	" " "	57	
1638	" " "	82	
Ryan Ward:			
No. 2322	" " "	01	
			$8 69

SCHEDULE 16

Schedule of small adjustments made in Tax Roll 1922 by Collector, but no corresponding entries made by the Treasurer in his books.

Fournier Ward:			
No. 810	Additional Discount allowed	$0 55	
1070	" " "	90	
Ryan Ward:			
No. 372	" " "	01	
385	" " "	01	
393	" " "	50	
397	" " "	2 10	
416	" " "	2 00	
1252	" " "	97	
1287	" " "	12	
McCormick Ward:			
No. 482	" " "	2 05	
603	" " "	06	
1583	" " "	01	
1708	" " "	1 10	
			$10 38
Fournier Ward:			
No. 1248	Additional Interest charged	$0 02	
326½	" " "	02	
Ryan Ward:			
No. 514	" " "	15	
1005	" " "	15	
McCormick Ward:			
No. 1270	" " "	15	
1383	" " "	01	
			$0 50

SCHEDULE 17

Schedule of Fees paid in 1922 re Collection of Overdue Taxes, concerning which entries made had the effect of charging Tax Collector (1922) instead of Collection Expense.

Page 500	Tax Collector's Cash Book	$7 62	
510	" " " "	6 25	
521	" " " "	1 50	
522	" " " "	2 00	
115	Treasurer's " "	2 00	
			$19 37

SCHEDULE 18

Schedule of arrears of 1920 and 1919 Income Taxes transferred to 1922 Tax Roll, but not charged by Treasurer against Collector re 1922 Tax Roll.

ITEMS FROM 1920 TAX ROLL

		Taxes	Penalty	Total
Fournier Ward:				
No. 1253	on 1919 Tax Roll	$7 39	$0 74	
....	" 1919 " "	12 67	1 26	
Ryan Ward:				
No. 1958	" 1919 " "	4 00	40	
1938	" 1919 " "	16 90	1 69	
2011	" 1919 " "	28 04	2 80	
2005	" 1919 " "	16 90	1 69	
		$65 90	$8 58	
				$94 48

ITEMS FROM 1921 TAX ROLL

Fournier Ward:

No. 19 on 1920 Tax Roll	$34 33	$3 43	
217 " 1920 " "	6 08	60	
1314 " 1920 " "	82 97	8 29	
1340 " 1920 " "	24 53	2 45	
1350 " 1920 " "	19 51	1 95	
1365 " 1920 " "	29 43	2 94	
1392 " 1920 " "	22 08	2 20	
1442 " 1920 " "	24 39	2 43	
1450 " 1920 " "	24 02	2 40	
1468 " 1920 " "	24 40	2 44	
1480 " 1920 " "	14 64	1 45	
1548 " 1920 " "	9 81	98	
1563A " 1920 " "	60 92	6 09	

Ryan Ward:

No. 853 " 1920 " "	19 84	1 98	
1299 " 1920 " "	38 62	3 56	
1330 " 1920 " "	3 65	36	
2223 " 1920 " "	10 79	1 07	
3016 " 1920 " "	34 33	3 43	
3101 " 1920 " "	29 44	3 01	
3126 " 1920 " "	24 09	2 48	

McCormick Ward:

No. 4095 " 1920 " "	19 62	1 96	
5023 " 1920 " "	12 77	1 27	
6005 " 1920 " "	29 43	2 94	
6041 " 1920 " "	24 40	2 44	
6042 " 1920 " "	14 85	1 45	
6006 " 1920 " "	19 51	1 95	
	$656 01	$65 56	$721 57

SUNDRY ERRORS

Fournier Ward:

471 on 1919 Tax Roll (Previously written off by Court of Revision)	$17 89	

McCormick Ward:

2013 on 1920 Tax Roll (Previously written off by Court of Revision)	34 25	
	$52 14	$868 19

SCHEDULE 19

SCHEDULE OF ADDITIONS TO 1921 TAX ROLL, BEING TAXES OMITTED WHEN TAX ROLL WAS PREPARED

No. 849	Fournier Ward	$13 58	
853	Ryan Ward	30 82	
99	McCormick Ward	7 11	
640½	" "	8 14	
1566	" "	7 78	
			$67 43

SCHEDULE 20

SCHEDULE OF ERRORS IN ADDITION IN COLLECTOR'S CASH BOOK, RE 1922 TAX ROLLS

Cash column, page 498, short added	$0 85	
" " " 504, over "	10	
" " " 520, short "	2 00	
" " " 521, over "	01	
Discount column, page 464, over added	10	
" " " 466, " "	55 57	
" " " 490, short "	21 62	
" " " 496, " "	1 00	
" " " 512, " "	18 00	
" " " 517, " "	22 00	
" " pages 526 to 530, over added	14	
		$141 39

SCHEDULE 21

SUMMARY OF LANDS HELD ON ACCOUNT TAX SALES, YEARS 1916 TO 1922 INCLUSIVE, AS AT DECEMBER 31ST, 1922

(SEE SCHEDULES FOR DETAIL)

Lands held on account Tax Sales, year 1916	$574 99	
" " " " 1917	61 56	
" " " " 1918	210 58	
" " " " 1919	373 48	
" " " " 1920	747 99	
" " " " 1921	1,393 43	
" " " " 1922	2,396 41	
Total as per Balance Sheet		$5,760 44

N.B.—No record of any Tax Sales prior to 1916.

SCHEDULE 22

LANDS HELD ON ACCOUNT TAX SALES, YEAR 1916, AS AT DECEMBER 31ST, 1922

PROPERTIES PURCHASED AND HELD BY TOWN

McCormick Ward:		
No. 634, On 1915 Roll, Lot 137, Marion St.	$43 44	
Ryan Ward:		
394, " 1915 " " 24, Regent St.	49 81	
945, " 1915 " " 945, Eva St.	30 94	
Fournier Ward:		
305, " 1915 " " 126, Louis St.	100 72	
640, " 1915 " " 7, Pt. 8, St. Joseph St.	4 94	
694, " 1915 " " 29, Pearl St.	15 35	
698, " 1915 " Lots 1, 6, 8, 10, 11, Pearl St.	31 15	
936, " 1915 " Pt. Lot 4, Con. 4, ($\frac{1}{4}$ of 50 acres)	102 50	
937, " 1915 " " " 4, " 4, ($\frac{3}{8}$ of 50 acres)	86 18	
		$465 03

PROPERTIES NOT SOLD

Ryan Ward:		
Lot 28, Pine St.	$20 75	
" 73 Spruce St.	7 94	
Fournier Ward:		
" 24, Leslie St.	35 40	
McCormick Ward:		
Lot 57, Lourds St.	12 86	
		76 95

UNPAID BALANCES ON PROPERTIES PARTIALLY REDEEMED

Fournier Ward:		
Lots 158, 159, 160, King St.	$12 56	
McCormic Ward:		
Lots 258, St. Brandon St.	20 45	
		33 01
		$574 99

SCHEDULE 23

Lands Held on Account Tax Sales, Year 1917, as at December 31st, 1922

Properties Purchased and Held by Town

Ryan Ward:		
No. 1222 On 1916 Roll, Lot 711 Margaret St.	$4 96	
Fournier Ward		
No. 905 On 1916 Roll, Lot 6 and 7, Galt St. and 33 Princess St.	45 39	
920 " 1916 " Lots 109, York St., and 115 Elm St.	11 21	
		$61 56

SCHEDULE 24

Lands Held on Account Tax Sales, Year 1918, as at December 31st, 1922

Properties Purchased and Held by Town

McCormick Ward:		
No. 864, On 1917 Roll, Lots 57, 59, 60 Edmund St.	$89 26	
Ryan Ward:		
No. 824 " 1917 " Lot 227, Bessie St.	19 77	
861, " 1917 " Lots 307, 308, Bessie St.	36 63	
Fournier Ward:		
No. 511, " 1917 " Lot 27, Pearl St.	38 21	
592, " 1917 " Lots, 15 Argyle St.	26 71	
		$210 58

SCHEDULE 25

Lands Held on Account Tax Sales 1919, as at December 31st, 1922

Properties Purchased and Held by Town

McCormick Ward:		
No. 1164, On 1918 Roll, Lot 48 E. du Caillaud.	$61 88	
Ryan Ward:		
732, " 1918 " " 204, Albinson St.	18 18	
1458, " 1918 " " 513, Antwerp St.	14 19	
1483, " 1918 " " 455, Antwerp St.	13 99	
1713, " 1918 " " 801, Frank St.	9 03	
1721, " 1918 " " 786 and ½ of 785 Frank St.	9 59	
Fournier Ward:		
No. 821A," 1918 " Lots 1 to 51, Coniston Rd.	81 01	
		$207 87

Property Not Sold

Ryan Ward:		
No. 1161, On 1918 Roll, Lot 80, Tedman St.		5 72
Unpaid balances on properties partially redeemed:		
McCormick Ward:		
No. 5, On 1918 Roll, Lot 148 Elm St.	$44 30	
Ryan Ward:		
No. 443, On 1918 Roll, Lot 59, Regent St.	115 59	
		159 89
		$375 48

SCHEDULE 26

Lands Held on Account Tax Sales, Year 1920, as at December 31st, 1922

Properties Purchased and Held by Town

Ryan Ward:			
No. 901, On 1919 Roll, Lot 550, Norman St	$18 36		
936, " 1919 " " 420, Ash St	9 50		
1445, " 1919 " " 4, Mabel Lane	9 75		
1489, " 1919 " " 534 Eva St	11 82		
1658, " 1919 " " 267, Bessie St	9 47		
Fournier Ward			
No. 206, " 1919 " " 16-19, 21-23 Elm St	52 71		
562, " 1919 " " 10, Pearl St	16 53		
638, " 1919 " " 33, Berlin St	19 15		
657, " 1919 " " 69, Coniston Rd	14 53		
843, " 1919 " ½ of 50 acres, Berlin St	160 22		
844, " 1919 " ⅜ of 50 acres, Berlin St	161 15		
845, " 1919 " ⅜ of 50 acres, Berlin St	222 80		
			$705 99

Property not Sold

Ryan Ward:			
No. 1395, On 1919 Roll, Lot 638-539, Mabel St			28 33

Unpaid Balances on Properties Partially Redeemed

Fournier Ward:			
No. 645½, On 1919 Roll, Lot 79, Coniston Rd	$6 23		
Ryan Ward:			
No. 699, On 1919 Roll, Lot 303, 304, Whittaker St	7 44		
			13 67
			$747 99

SCHEDULE 27

Lands Held on Account Tax Sales, Year 1921, as at December 31st, 1922

Properties Purchased and Held by Town

McCormick Ward:			
No. 568 On 1920 Roll, Lots 57, 59, 60, Edmond St	$133 69		
Ryan Ward:			
No. 125, On 1920 Roll, Lots 157, 178, 211, 333, 117, 136 and 155, Ethelbert St	84 43		
147, " 1920 " " 22, 195, 231, 306, Ash St	26 86		
166, " 1920 " " 207, 298, Maple St	13 15		
197, " 1920 " " 70, 158, 182, Poplar St	31 59		
965, " 1920 " " 321, 341, 409, Reginald St	20 48		
1539, " 1920 " " 840, Melvin St	21 69		
1580, " 1920 " " 719, 720, Edith St	14 52		
1591, " 1920 " " 722 " "	7 42		
1600, " 1920 " " 803, Frank St	7 39		
1925, " 1920 " " 307, 308, Bessie St	39 24		
2141, " 1920 " " 111, 443, Arthur St	13 15		
2161, " 1920 " " 82, 89 Hickory St	28 04		
2178, " 1920 " " 457, 464, 468, 473, 478, 482, McKim St	12 92		
2207, " 1920 " Lots 119, 129, 356, 519, Sudbury St	111 81		
Fournier Ward:			
No. 1038, On 1920 Roll, Lot 1-11, 23, 51, 97, 98, Galt St	105 67		
1038, " 1920 " " 12-22, 26-30, Galt St	122 72		
1044, " 1920 " " 31-35, Princess St	30 53		
1049, " 1920 " " 40-42 Ross St	78 67		
1049, " 1920 " " 43-48 "	154 14		
1049, " 1920 " " 36-39 "	103 84		
189, " 1920 " " 17, 18, 19, 95, 113, 114, 121, 122, 127, 129, 130, 138, W½ 136, Elm St	51 18		

991, On 1920 Roll, Lot	1, 2 and 3, Argyle St.	$24 57	
1025, " 1920 " "	61 and 62, Coniston Rd.	30 00	
1017, " 1920 " "	43, 49, 50, 55, 57, 58, 63, 65, 66, 71, 73, 74, 81, Coniston Rd.	50 69	
			$1,321 39

UNPAID BALANCES ON PROPERTIES PARTIALLY REDEEMED

Ryan Ward:

No. 128, 1920 Roll, Lot	271, Ethelbert St.	$7 03	
1995, 1920 " "	80 and 81, Montague St.	61 19	
1966, 1920 " "	227, Bessie St.	3 82	
			$72 04
			$1,393 43

SCHEDULE 28

LANDS HELD ON ACCOUNT TAX SALES, YEAR 1922, AS AT DECEMBER 31ST, 1922

PROPERTIES PURCHASED AND HELD BY TOWN

McCormick Ward:			
No. 988, On 1921 Roll, Lot	48, R. Du Caillaud	$78 32	
1201, " 1921 " "	61, Edmond St	50 73	
Ryan Ward:			
No. 375, " 1921 " "	E 12 ft., 9 Pine St	19 01	
391, " 1921 " "	E. pt. 29 Spruce St.	160 77	
678, " 1921 " "	197 and 306, Albinson	62 14	
717, " 1921 " "	212, 213, "	55 63	
817, " 1921 " "	116, Victoria Terr	74 08	
1242, " 1921 " "	20, Ash St	11 19	
1524, " 1921 " "	1 and 2, Bartrand St	39 09	
1610, " 1921 " "	303, 304, Bessie St	62 70	
1611, " 1921 " "	301, 302, Bessie St	62 69	
1615, " 1921 " "	296, Bessie St	33 75	
1630, " 1921 " "	267, "	9 11	
1700, " 1921 " "	382, Barton St	15 87	
1748, " 1921 " "	510, Antwerp St.	17 47	
1750, " 1921 " "	504, 506, Antwerp St.	87 52	
1844, " 1921 " "	547, Eva St	38 95	
1953, " 1921 " "	9, Mabel Lane	14 25	
1994, " 1921 " "	845, Melvin St.	21 75	
2006, " 1921 " "	827, Melvin St.	20 04	
2052, " 1921 " "	84, Tedman St.	8 09	
2063, " 1921 " "	82, "	8 10	
2065, " 1921 " "	80, "	8 10	
2087, " 1921 " "	901, "	46 65	
2099, " 1921 " "	865, "	20 04	
2105, " 1921 " "	873, 874 Tedman St.	36 92	
2152, " 1921 " "	712, Margaret St.	11 66	
2163, " 1921 " "	601, Frank St	8 40	
Fournier Ward:			
No. 175, " 1921 " "	1 and 2, Elm St.	154 76	
210, " 1921 " "	47-49, Lloyd St.	20 04	
607, " 1921 " "	63 and 68, Pearl St.	53 80	
882, " 1921 " "	4, Con. 4, McKim St., N.E. 74 acres	729 23	
977, " 1921 " "	3, Agnes St.	25 83	
1001, " 1921 " "	141, 142, Brook.	34 88	
1059, " 1921 " "	73-75, Pine St	26 99	
1110, " 1921 " "	111, York.	9 32	
1391, " 1921 " "	59, Queen St	28 50	
1402, " 1921 " "	141, St. George St.	28 60	
			$2,188 12

UNPAID BALANCES ON PROPERTIES PARTIALLY REDEEMED

Ryan Ward:			
No. 710, On 1921 Roll, Lot 27, Albinson St		$24 88	
743, " 1921 " " 151, Albert St		11 79	
Fournier Ward:			
No. 382, " 1921 " " 17-20, Notre Dame		71 83	
767, " 1921 " " 5, Leslie St		95 12	
Ryan Ward:			
No. 1627, " 1921 " " 270, Bessie St		6 67	
			$210 29
			$2,398 41

SCHEDULE 29

SCHEDULE OF PROPERTIES PURCHASED BY THE TOWN SECOND OR THIRD TIME AT TAX SALES

Fournier Ward, Part Lot 4, Con. 4, ¼ of 50 acres, year 1916	$102 50
" " (Berlin St.), Part Lot 4, Con. 4, ¼ 50 acres, year 1920	160 22
Fournier Ward, Part Lot 4, Con. 4, ⅜ 50 acres, year 1916	86 18
" " (Berlin St.), Part Lot 4, Con. 4, ⅜ 50 acres, year 1920	161 15
McCormick Ward, Lot 57, 59 and 60 Edmund St., 1918	89 26
" " " " " " 1921	133 69
Ryan Ward, Lot 307, 308, Bessie St., 1918	36 63
" " " " " 1921	39 24
McCormick Ward, Lot 46, R. du Caillaud, year 1919	61 85
" " " 48, " " 1922	78 32
Ryan Ward, Lot 601 Frank St., year 1919	9 03
" " " " " " 1922	8 40
Fournier Ward, Lot 1 to 51, Coniston Road, year 1919	51 01
Part of this property described differently was on 1921 Tax Sales and purchased by Town as follows:	
Lots 1-11, 23, 51, 97, 98 Galt St., year 1921	108 67
" 12-22. 28-30 " "	122 72
" 31-35, Princess St., "	20 53
" 36-39, Ross St., "	103 84
" 40-42, " "	78 67
" 43-48, " "	154 14

Note:—Lots 97, 98, Galt St. not included in Lots 1-51 Coniston Road on 1919 Tax Sales. Lots 6 and 7 Galt St. and 33 Princess St. were also on Tax Sales 1917 as Lots 6, 7, 33 Coniston Road, for $45.39 and purchased by the Town.

Ryan Ward, Lot 267, Bessie St., year 1920	9 47
" " " " " " 1922	9 11

SCHEDULE 30

TAX SALES

Schedule of properties appearing on Tax Sales on two different occasions for three years arrears of taxes each. These properties were purchased by the town on the first occasion for three years arrears of taxes, penalties and costs. Three years later these properties were again put on Tax Sales and sold to third parties for only three years' arrears of taxes, penalties and costs. The first three years of taxes were lost by the Town as follows:

Ryan Ward, Lot 661, Mabel St., year 1917	$16 87
" " " 876, Tedman St., " 1918	10 57

SCHEDULE 31

Tax Sales

Schedule of properties on Tax Sales, 1921, which according to the Treasurer's records were purchased by the Town, but in error were placed on Tax Sales, 1922, for one year's arrears of taxes and costs. The amount shown on Tax Sale, 1922 lists, were paid by former owners. The three years' arrears of taxes necessitating the 1921 Tax Sales have not been paid and are shown on the books as "Lands held on account Tax Sales."

Ryan Ward, Lots 117, 155, 157, 178, 333, Ethelbert St.
" " " 207, 299, Maple St.
" " " 170, 158, Poplar St.
" " " 341-409, Reginald St.
" " " 464, 473, 482, 487, McKim St.
" " " 82, Hickory St.

N.B.—Amounts are not shown, as Taxes owing on these lots were included in total with taxes owing on other lots on same sheets on Tax Sales, 1921.

SCHEDULE 32

Tax Sales

Schedule of properties appearing on Tax Sales on two different occasions for three years arrears of taxes each. These properties were purchased by the Town on the first occasion for three years arrears of taxes, penalties and costs. Three years later these properties were again put on Tax Sales list and apparently redeemed by former owners by payment of only three years' arrears of taxes, penalties and costs. The first three years' arrears of taxes have not been paid and are shown on the books as "Lands held on account Tax Sales" for the following amounts:

Fournier Ward,			Lot 126, Louis St.,	year	1916	$100 72
Ryan	"	"	227, Bessie St.,	"	1918	19 77
Fournier	"	"	27, Pearl St.,	"	1918	38 21
"	"	"	15, Argyle St.,	"	1918	26 71
Ryan	"	"	513, Antwerp,	"	1919	14 19
*Fournier	"	"	158, 159, 160, King St.,	year	1916	12 56

*Balance unredeemed by owner on first Tax Sale.

SCHEDULE 33

Tax Sales

Schedule of properties purchased by the Town at Tax Sales and shown on the books of the Town as "Lands held on account Tax Sales," but registration still shown in the former owner's name and subsequent taxes paid by the former owner without redemption of the arrears of taxes which brought about the Tax Sales.

December 31st, 1922

Fournier Ward,			Lot 109, Coniston Rd., (109 York St.) not segregated from 115 Coniston Rd., 1917.			
Ryan	"	"	34, Regent St.,	year	1916	$49 81
Fournier	"	"	7 pt. 8, St. Joseph St.,	"	1916	4 94
Ryan	"	"	711, Margaret St.,	"	1917	4 96
"	"	"	204, Albinson St.,	"	1919	18 18
"	"	"	455, Antwerp St.,	"	1919	13 99
"	"	"	786, pt. 785, Frank St.,	"	1919	9 59
"	"	"	4, Mabel Lane,	"	1920	9 75
Fournier	"	"	69, Coniston Rd.,	"	1920	14 53
Ryan	"	"	22, Ash St., 231 and 306 Ash St.)	"	1921 (not segregated from Lots 195,	
"	"	"	722, Edith St.,	"	1921	7 42
"	"	"	443, Arthur St., Arthur St.)	"	1921 (not segregated from Lot 111,	
"	"	"	116, Victoria Terrace,	"	1922	74 08
"	"	"	547, Eva St.,	"	1922	38 95
"	"	"	84, Tedman St.,	"	1922	8 09
Fournier	"	"	141, St. George St.,	"	1922	28 60

The following properties are similar to above, except that they remained unsold at Tax Sales:

Ryan	Ward, Lot	73, Spruce St.,	year	1916	7 94
Fournier	" "	24, Leslie St.,	"	1916	35 40
McCormick	" "	57, Lourds St.,	"	1916	12 86
Ryan	" "	636-639, Mabel St.,	"	1920	28 33

The following are similar to above unsold properties with the exception that properties have been partially redeemed:

McCormick	Ward, Lot	258, St. Brandon St.,	year	1916	$20 45
"	" "	148, Elm St.,	"	1919	44 30
Ryan	" "	59, Regent St.,	"	1919	115 59
"	" "	303-304, Whittaker St.,	"	1920	7 44

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 34

SINKING FUND BALANCE SHEET, RE PARKS DEBENTURES

AS AT DECEMBER 31ST, 1922

ASSETS			LIABILITIES	
Investments Held:			*Sinking Fund:*	
Town of Sudbury, 5% Debentures	$1,000 00		Accumulated at 4% as required by by-law	$2,897 20
" " 6% "	499 16	$1,499 16	Excess of Sinking Fund Earnings over required	37 20
Cash on deposit, Royal Bank of Canada		179 95		
Interest coupons on investments due, but not paid		79 95		
(N.B.—Interest accrued but not due, has not been included).				
Town of Sudbury—Unpaid Sinking Fund Instalments		1,175 34		
		$2,934 40		$2,934 40

This is the Balance Sheet of the Sinking Fund referred to in my report of this date.

October 24th, 1923.

JOHN B. ROBERTSON
of Robertson, Robinson, Armstrong and McConnell,
Chartered Accountants.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 35

HOUSING COMMISSION BALANCE SHEET

DECEMBER 31ST, 1922

ASSETS			LIABILITIES	
Loans and Accrued Interests:			*To the Town of Sudbury:*	
Provincial Housing Commission (per schedule)	$135,232 45		*Re* excess of disbursements made by the Town over receipts on account of Housing Commission	$721 90
Municipal " " "	137,531 35			
		$272,763 80		
Discount on Debentures sold by the Town to provide funds for Housing Commission	$5,935 00		*Town of Sudbury:*	
Less amount amortized	593 50		*Re* liabilities to Provincial Government assumed by the Town on account of Housing Commission (including interest)	135,198 26
		5,341 50		
Deficit as per Operating Statement		854 36	*Town of Sudbury:*	
			Re debentures of the Town issued to provide funds for Housing Commission	143,039 50
		$278,959 66		$278,959 66

This is the Balance Sheet of the Housing Commission referred to in my report of this date.

October 24th, 1923.

JOHN B. ROBERTSON,
of Robertson, Robinson, Armstrong and McConnell,
Chartered Accountants.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 36

HOUSING COMMISSION OPERATING STATEMENT, MAY, 1919, TO DECEMBER 31ST, 1922

Excess of Loans over		
Cost of Loans and Expenses of Commission		
Municipal Housing Commission		$1,163 54
Provincial Housing Commission	$3,256 34	
Less Interest during construction	1,933 67	
		1,322 67
		$2,486 21
Excess of Interest paid over		
Interest Earned		
Municipal Housing Commission	$1,964 43	
Provincial Housing Commission	782 64	
Discount on Debentures amortized	593 50	
		3,340 57
Deficit carried to Balance Sheet		$854 36

N.B.—Excess of interest paid over interest earned is due to two causes (1) Debentures were sold by the Town and deposited in the Town bank account and disbursed by the Town from time to time as required by Housing Commission. No allowance was made by the Town to the Housing Commission for interest. (2) Interest accrued on loans from the dates last figured by the Treasurer and interest in the borrowers' account has been omitted in order to avoid further confusion in the accounts until interest is refigured. (See report.)

SCHEDULE 37

PROVINCIAL HOUSING COMMISSION LOANS AS AT DECEMBER 31ST, 1922

H. E. Arnet	$2,712 90
A. Arsenault	3,236 88
J. I. Boulet	2,712 86
H. Barlow	2,712 86
A. G. Bell	2,956 70
M. Burgess	2,933 58
A. E. Brown	3,583 97
J. B. Bazinet	2,376 89
W. M. Clarke	2,938 86
J. G. Carr	2,923 63
C. H. Cliff	2,911 98
Mrs. A. Code	2,762 57
W. E. Sinden (Canada Creosote Co.)	2,890 38
S. C. Donegan	2,678 25
W. E. Dickie	2,704 02
J. G. Eldridge	2,693 50
Campbell Girdwood	2,783 21
George Shute (W. H. Green)	2,918 95
L. H. Vickery (J. Grimond)	2,879 82
E. A. Hill (W. J. Young)	2,712 84
N. H. Hall	2,732 95
C. E. Henderson	2,762 78
F. McGregor (M. Ironstone)	2,673 28
E. J. Jacobs	2,916 24
Geo. Lark	2,675 37
J. Langford	2,319 75
Dave Linklater	3,722 97
Bridget Mahon	2,618 09
B. W. Mason	3,722 80
C. Hoffman (G. A. Lockesley)	2,769 46
R. C. McLaren	2,937 84
F. D. McNaughton	1,346 73
E. McNaughton	1,346 68
W. A. McMitchell	3,733 80
F. A. Hepburn (Roy McDonald)	2,937 87
P. T. O'Gorman	3,665 44

PROVINCIAL HOUSING COMMISSION LOANS—Continued

A. Quesnell	$3,748 70	
A. Ranger	2,712 88	
J. H. Regimbal	2,712 88	
J. W. Rose	3,665 48	
E. Regimbal	2,909 63	
T. Sauve	2,362 83	
D. Burbridge (C. J. Saunders)	2,965 24	
J. D. Smart	4,172 60	
J. W. Wainwright	2,694 06	
F. Tayler (A. E. Weierstrom)	2,691 27	
A. Yuill	2,694 08	
		$135,232 45

SCHEDULE 38

MUNICIPAL HOUSING COMMISSION LOANS AS AT DECEMBER 31ST, 1922

F. Addie	$3,254 21	
C. S. Burns	3,730 24	
D. L. Brown	4,218 85	
S. Beauchamp	2,856 65	
Rex Berry	3,817 88	
C. R. Burgess	3,387 73	
Robert Barker	3,837 60	
C. M. Burroughes	2,878 02	
L. L. Culis	3,428 32	
Fred Doidge	3,758 75	
Mrs. Fred Donegan	3,818 22	
George Edwards	3,827 25	
J. Plesch	3,776 26	
L. Fournier	3,808 54	
E. C. Fitzgerald	3,848 69	
J. J. Ferry	4,305 82	
Mrs. F. B. Gill	2,870 81	
F. Hubbs	4,195 37	
J. J. Higgins	4,145 65	
J. Jackson	4,206 66	
W. H. Jones	3,264 43	
Mrs. Mary Kelly	3,783 80	
George Kelly	3,783 80	
Mike Kyrzakos	3,837 57	
J. A. Lauzon	4,361 72	
F. C. Lane	4,505 61	
Laberge Lumber Co	2,790 87	
J. S. Miller	3,819 12	
N. H. Martindale	4,339 86	
D. McNaughton	1,599 52	
D. N. Netterfield	3,740 10	
Thos. O'Gorman	4,305 64	
F. Perras	3,259 87	
Mrs. R. Pinchard	3,274 68	
J. W. Phillips	3,314 52	
A. E. Shute	2,592 99	
J. L. Vaillancourt	3,721 80	
Jas. White, Jr	2,691 93	
		$137,531 35

SCHEDULE 39

Housing Commission General Ledger Trial Balance as at December 31st, 1922

Prepared from General Ledger written up during the course of the Investigation.

Town of Sudbury *re* Provincial Housing Commission	$505 84	
Interest—Provincial Housing Commission	2,716 31	
Loans to Applicants—Provincial	135,232 45	
Excess of loans over cost of loans and expenses—Provincial		$3,256 34
Town of Sudbury *re* Municipal Housing Commission		1,227 74
Discount on Debentures	5,341 50	
Excess of Loans over Cost of Loans and Expenses—Municipal		1,163 54
Loans to Applicants—Municipal	137,531 55	
Interest—Municipal	2,557 93	
Town of Sudbury *re* Liability to Provincial Government		135,198 26
Town of Sudbury *re* Liability on Debentures		143,039 50
	$283,885 38	$283,885 38

SCHEDULE 40

Housing Commission

Disbursements by Town on account of Housing Commission, for which orders from Housing Commission have not been seen.

Re Provincial

Year1919	Legal Fees, Advertising, Clerk Hire, Stationery, etc.	$192 49
Year 1920	" " " " "	102 50
Year 1922	Hold Back	88 12

Re Municipal

Year 1921	Registration, etc.	14 74
Year 1921	December Disbursements on account of Contracts and Loans	*5,788 38
Year 1922	Loan	172 00
Year 1922	Sundry Expenses	42 55

Sundry Items Entered in General Cash Book, Charged to Housing Commission, but not Entered in Housing Commission Cash Book

Year 1920	Advertising, etc., including $160 donation to Salvation Army	283 52
Year 1922	Advertising, Stationery, etc.	60 57

Housing Commission, December 31st, 1922

In order to accurately determine the position of the Housing Commission as at December 31st, 1922, it was necessary to open a Housing Commission General Ledger, and to do so, the following Journal entries were made by us:

(HC1)	Town of Sudbury, Debit		$90,089 42	
	Interest Debit		648 72	
	To Provincial Government			$89,900 00
	Extras			798 14
	Loans from applicants			40 00

Explanation: The above entry summarizes the cash receipts by the Town of Sudbury, on account of the Provincial Housing Commission for the year ending December 31st, 1919, as follows:

From Provincial Government	$89,900 00	
Less Interest Deducted	648 72	
		$89,251 28
From borrowers who desire extras installed in their houses	$798 14	
From borrowers, being monthly repayments	40 00	
Total Cash received by the Town in 1919, to be disbursed on account of Provincial Housing Commission		90,089 42

* Orders for December, 1921, and corresponding summary sheet mislaid and not available at time of audit for inspection.

(HC2)

Disbursements on account of loans to applicants (Provincial), Dr.	$84,731 88	
Provincial Government, Dr.	40 00	
To Town of Sudbury		$84,771 88

Explanation: The above entry summarizes the cash disbursements by the Town of Sudbury, on account of the Provincial Housing Commission, for year ending December 31st, 1919. There is a charge against the cost of the loans of all disbursements by the Town on account of Housing Commission, such as direct loans made, contracts for building houses, pay rolls and sundry expenses of the Commission. The charge to Provincial Government represents a repayment on account of advances received.

(HC3)

Town of Sudbury, Dr.	$68,466 08	
Interest, Dr.	1,284 95	
To Provincial Governments		$58,630 00
Extras		4,065 87
Loans to applicants (Provincial)		7,005 16
Disbursements on account of loans to applicants (Provincial)		50 00

Explanation: The above entry summarizes the cash receipts by the Town of Sudbury on account of the Provincial Housing Commission for the year ending December 31st, 1920, as follows:

From Provincial Government	$58,630 00	
Less Interest Deducted	1,284 95	
		57,345 05
From borrowers who desired extras installed in their houses	4,065 83	
From borrowers, being monthly repayments received	7,005 16	
From contractors, being an allowance for scaffolding	50 00	
Total cost received by Town in 1920, to be disbursed on account of Provincial Housing Commission		68,466 04

(HC4)

Disbursements on account of loans to applicants (Provincial), Dr.	63,931 85	
Provincial Government, Dr.	7,005 21	
To Town of Sudbury		70,937 06

Explanation: The above entry summarizes the cash disbursements by the Town of Sudbury on account of the Provincial Housing Commission for the year ending December 31st, 1920. Disbursements on account of loans to applicants (Provincial) includes direct loans made—contracts, payrolls, and sundry expenses of the Commission. The charge against the Provincial Government represents repayment on account of advances received.

(HC4a)

Town of Sudbury, Dr.	$12,242 25	
To Loans to applicants (Provincial)		$12,053 42
Payments by borrowers for extras		188 83
		$12,242 25

Explanation: The above entry summarizes the cash receipts of the Town of Sudbury on account of Provincial Housing Commission for year ending December 31st, 1921, and represents repayments by Borrowers.

(HC4b)

Provincial Government, Dr.	$12,084 68	
Disbursement on account of Loans toapplican ts (Provincial)	1,557 62	
To Town of Sudbury		$13,642 30

Explanation: The above entry summarizes the cash disbursements by the Town of Sudbury on account of the Provincial Housing Commission for the year ending December 31st, 1921, and represents repayments to the Provincial Government, $12,084.68, and disbursements on account of loans, $1,557.62.

(HC5) Town of Sudbury, Dr..... $11,073 12
To Loan to applicants (Provincial)..... $11,073 12

Explanation: The above entry summarizes the receipts of the Town of Sudbury on account of the Provincial Housing Commission for the year ending December 31st, 1922, being monthly repayments from borrowers.

(HC6) Disbursements on account of Loans to applicants (Provincial) Dr..... $155 15
Provincial Government, Dr..... 11,858 64
To Town of Sudbury..... $12,013 79

Explanation: The above entry summarizes the disbursements of the Town of Sudbury on account of Provincial Housing Commission for the year ending December 31st, 1922, and represents repayments to the Provincial Government, $11,858.64, and sundry expenditures of the Commission, $155.15.

(HC7) Loans to applicants (Provincial) Dr..... $148,530 00
To Disbursements on account of Loans to applicants (Provincial).... $148,530 00

Explanation: An examination of all the loan agreements revealed the fact that the total loans created by the disbursements on account of loans to applicants (Provincial) by the Town of Sudbury amounted to $148,530.00. This entry is to charge "Loans to Applicants (Provincial)" with this $148,530.00, crediting the account which was originally charged with the expenditure by the Town to create the loans.

(HC8) Extras, Dr..... $5,052 84
To Disbursements on account of loans to applicants (Provincial).... $5,052 84

Explanation: The total amount charged against disbursements on account of Loans to applicants (Provincial) included funds provided by the borrowers for extras, and is here reversed.

(HC9) Loans to Applicants (Provincial) Dr..... $16,874 15
To Interest..... $16,874 15

Explanation: Interest charged against borrowers in Borrowers' Ledger to December 31st, 1922, by Treasurer.

(HC10) Interest, Dr..... $17,656 79
To Provincial Government..... $17,656 79

Explanation: Interest on Loans from Ontario Government, as to December 31st, 1922, as confirmed by direct communication with the Department of Municipal affairs, as follows:

$1,251 45	
2,571 00	
3,433 23	
3,527 58	
3,467 54	
3,405 99	
	$17,656 79

(HC11) Provincial Government..... $135,198 26
To Town of Sudbury, re Provincial Government advances..... $135,198 26

Explanation: The Liability to the Provincial Government was never previously set up on the Town books. Entries were made by us in the Town books to set up this liability. The liability of the Housing Commission, therefore, is a liability to the Town for assuming the liability to the Province. This entry gives effect in the books of the Housing Commission to the above.

(HC12) Town of Sudbury..... $145,651 31
Discount on Debentures..... 4,348 69
To Debentures..... $150,000 00

Explanation: The Town of Sudbury sold Debentures to provide funds for Municipal Housing Commission. Cash realized from the sale of Debentures was retained by the Town and disbursed by the Town on behalf of the Commission from time to time. This entry charges the Town the amount realized.

(HC13) Town of Sudbury..... $500 00
To Extras..... $500 00

Explanation: Cash paid by borrowers who have extras installed in houses.

(HC14) Disbursements on account of Loans to Applicants (Municipal) $144,211 46
To Town of Sudbury $144,211 46

Explanation: The above entry summarizes the total disbursements made by the Town to December 31st, 1922, on account of Loans to Applicants with respect to the Municipal Housing Commission. This includes Loans to Applicants less percentage retained and sundry expenditure of the Commission.

(HC15) Loans to Applicants (Municipal) $145,000 00
To Disbursements on account of Loans to Applicants (Municipal) $145,000 00

Explanation: An examination of all the loans agreements revealed the fact that the total loans created by the disbursements on account of Loans to Applicants (Municipal) by the Town of Sudbury amounted to $145,000.00. This entry is to charge Loans to Applicants (Municipal) with this $145,000.00, crediting the account which was originally charged with the expenditure by the Town to create the loan.

(HC16) Debentures $2,719 00
Interest on Debentures 6,000 00
To Town of Sudbury $8,719 00

Explanation: Interest on Debentures and Debenture instalments paid by the Town in 1921, in connection with Debentures issued to provide funds for Housing Commission purposes.

(HC17) Debentures $4,409 46
Interest on Debentures 8,930 43
To Town of Sudbury $13,339 89

Explanation: Interest on Debentures and Debenture instalments paid by the Town in 1922 in connection with Debentures issued to provide funds for Housing Commission purposes.

(HC18) Loans to Applicants (Municipal) $11,379 69
To Interest $11,379 69

Explanation: Interest charged against borrowers in Borrowers' Ledger to December 31st, 1922, by Treasurer.

(HC19) Town of Sudbury $18,878 62
To Loans to Applicants (Municipal) $18,878 62

Explanation: Total monthly repayments by borrowers made to the Town to December 31st, 1922.

(HC20) Discount on Debentures $1,586 31
To Interest $1,586 31

Explanation: In Town books accrued interest on Housing Commission Debentures at date of sale was deducted from the discount on the Debentures. This is to correct in the Housing Commission books.

(HC21) Interest $593 50
To Discount on Debentures $593 50

Explanation: The above entry made to amortize discount figured at 5% per annum for two years.

(HC22) Town of Sudbury $167 96
To Debentures $167 96

Explanation: This entry is made because of an error made in the Town books charging the Housing Commission with the wrong amount of Debenture repayment. The total charge by the Town (also entered in the Housing Commission books at this figure) was $7,128 46

Actual repayments	$2,719 00	
	2,882 00	
	1,000 00	
	359 50	
		6,960 50
Difference		$167 96

(HC23)	Debentures	$143,039 50	
	To Town of Sudbury, re Debentures		$143,039 50

Explanation: The liability of the Town re Municipal Housing Commission Debentures is shown on the Town books. Hence it is necessary to show on the books of the Housing Commission only the liability to the Town for assuming the Debenture liability on behalf of the Commission. This entry is to transfer the liability from "Debentures" to "Town of Sudbury re Debentures."

(HC24)	Extras	$500 00	
	To Disbursements on account of Loans to Applicants (Municipal)		$500 00

Explanation: The total amount charged against disbursements on account of Loans to Applicants (Municipal) included funds provided by borrowers for extras and is here reversed.

(HC25)	Disbursements on account of Loans to Applicants (Municipal)	$125 00	
	To Town of Sudbury		$125 00

Explanation: To correct an incorrect charge of August, 1920, made by the Town against the Municipal Housing Commission.

(HC26)	Loans to Applicants (Municipal)	$30 28	
	To Town of Sudbury		$30 28

Explanation: J. S. Miller paid $30.28 on October 31st, 1921. He is credited again with the same amount on November 9th, and the explanation received is that the latter entry is a duplicate of the former. The amount was entered in general Cash Book but once and deposited once.

(HC27)	Disbursements on account of Loans to Applicants (Provincial)	$3,256 34	
	Disbursements on account of Loans to Applicants (Municipal)	1,163 54	
	Deficit and Surplus	854 35	
	To Interest (Provincial)		$2,716 31
	Interest (Municipal)		2,557 93

Explanation: The above entry is made to close out to Deficit and Surplus the excess of loans created over a cost of loans, and the excess of interest paid over received.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 42

DEBENTURE LIABILITY AS AT DECEMBER 31ST, 1922

By-law No.	Purpose	Amount
32	Waterworks	$5,314 85
169	Waterworks, Electric Light and Sewers	4,369 79
173	Public School	4,966 38
208	Waterworks and Electric Light Extension	7,738 41
209	High School	24,675 49
226	Waterworks and Electric Light Extension	5,481 92
268	Fire Hall and Alarm	9,125 58
269	Power House, etc	8,555 20
270	Street Improvements	28,517 51
271	Waterworks Extension	8,555 20
272	Sewerage System	39,308 36
275	Waterworks Extension	6,642 66
312	Local Improvements—Sidewalks	198 59
313	" " "	928 64
324	Sewer Extension	3,647 05
325	Waterworks Extension	11,547 77
329	Public School	29,191 19
348	Power House and Pumping Station	5,736 09
350	Completion of Fire Hall	16,170 76
352	Sewer Extension	6,666 26
354	Electric Light Extension	6,561 60
356	Trunk Sewer	9,964 56
385	Bridges	21,336 26
389	Sewer Extension	8,890 15
391	Trunk Sewer	9,245 76
393	Sewer Extension	7,112 08
395	Waterworks Extension	7,112 08
398	Ornamental Street Lights	14,224 23
400	Floating Debt	9,814 66
401	Hook and Ladder Truck	529 78
410	Street Paving	87,144 98
411	Local Improvements—Sidewalks	4,919 79
413	Patriotic Fund	7,053 47
446	Red Cross	1,763 36
451	Waterworks, Electric Light Extension, etc	35,743 19
453	Local Improvements, Concrete Walks	3,205 63
454	Street Paving	36,254 51
473	Public Schools	31,771 70
545	Utilities and Patriotic Grant	17,490 71
549	Street Paving	53,630 24
550	Local Improvements—Sanitary Sewage	14,347 45
551	" " Paving Streets	4,560 18
552	Warranite Paving	5,768 72
553	Waterworks Extension and Standpipes	41,614 39
555	Lake Sewer Pumping Station	1,873 41
590	Park Purposes	30,000 00
595	Sewer Extension	8,639 06
596	Waterworks, Sewers, Red Cross, etc	35,481 76
597	Concrete Walks	3,237 89
618	Public School	15,169 35
637	Electric Light Extension	11,989 79
657	Waterworks Extension	3,622 63
658	" "	942 06
659	Sanitary Sewers	23,922 80
665	Fire Hall Extension	25,488 01
667	Waterworks Extension	25,488 01
669	Technical School	5,062 28
672	Municipal Housing Commission	94,399 00
673	Public School Addition	50,031 99
674	Mining and Technical School	57,717 10
682	Purchase of Right-of-Way	3,499 97
694	Municipal Housing Commission	48,640 50
729	Electric Light Extension	41,999 05

By-law No.	Purpose	Amount	
730	Fire Truck, Crusher, etc.	$20,999 98	
733	Storm Sewers	13,229 99	
734	Waterworks Extension	17,456 89	
735	" "	4,840 53	
736	Concrete Walks	11,010 72	
737	Tar Macadam Pavement	7,561 04	
738	Sanitary Sewers	18,820 31	
745	Technical School Completion	30,000 00	
			$1,278,520 40

SCHEDULE 43

Debenture Coupons Due and Unpresented as at December 31st, 1922

By-law No.	Debenture No.	No. of Coupons Unpresented	Due	Amount
657	3	1	Feb. 24, 1922	$6 44
32	28	1	Dec. 29, 1922	84 29
32	29	1	Dec. 29, 1922	88 51
32	30	1	Dec. 29, 1922	92 93
348	10	1	Dec. 1, 1922	20 19
398	12	1	Dec. 2, 1922	51 73
400	20	1	Dec. 2, 1922	52 73
410	40	1	Jan. 1, 1922	50 00
410	41	1	Jan. 1, 1922	50 00
410	67	4	Jan. 1, 1919-22 at $50.00	200 00
590	1	1	Mar. 1, 1922	50 00
658	4	2	Feb. 5, 1921 & 1922, at $15.69	31 38
674	19	2	June 6, 1922	29 95
				$808 15

SCHEDULE 44

Debentures Due and Unpresented as at December 31st, 1923

By-law No.	Debenture No.	Due	Amount
350	9	Dec. 1, 1922	$1,015 93
32	25	" 29, 1922	1,685 82
			$2,701 75

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 45

Schedule of Insurance in Force on Municipal Buildings, as at December 31st, 1922

Policy No.	Expires	Premium	Co-Insurance	Total of Policy	Company	Property Insured
79362	Aug. 3, 1923	$115 00	....	$5,000 00	General Accident Insurance Co. of Canada	Pumping Station (2 boilers) and Town Hall (1 boiler)
N3C-5424	May 29, 1923	35 00	....	3,500 00	Insurance Company of North America	Fire Truck
N3C-2030	" 10, 1923	9 00	....	400 00	" " "	Ford Truck
A703559	" 10, 1923	30 00	....	10,000 00	General Accident Assurance Co. of Canada	Ford Truck
305721	*June 7, 1925	125 00	....	10,000 00	General Fire Assurance Corp., Ltd.	Fire Hall and Town Offices
248585	Jan. 13, 1925	125 00	....	1 ,000 00	Mercantile Fire Insurance Co.	" " " "
330848	Sept. 18, 1923	22 50	....	1,500 00	" "	Band Stand
D44836	April 9, 1923	6 00	....	300 00	Globe and Rutgers Fire Ins. Co., Inc.	Incinerator
2119384	Mar. 5, 1923	40 80	90%	3,000 00	The Yorkshire Insurance Co., Ltd	Elec. Light and Pumping Sta.
739	Dec. 1, 1925	14 62	Concurrent Ins.	1,170 00	Home Insurance Co.	Fire Hall contents
472655	" 1, 1925	14 63	" "	1,170 00	Caledonian Ins. Co.	" " "
170539	Nov. 25, 1925	20 75	" "	1,660 00	Queen Insurance Co., of America	" " "
649	Dec. 1, 1923	12 80	" "	1,023 75	The Home Insurance Co.	" " "
468170	" 1, 1923	12 80	" "	1,023 75	Caledonian Insurance Co.	" " "
58284	Nov. 25, 1925	16 16	" "	1,462 60	Queen Insurance Company of America	" " "
A82491	Sept. 7, 1923	13 50	....	500 00	Eagle Star and British Dominions Ins.Co.Ltd.	Chevrolet Car
58605	Nov. 25, 1924	8 75	....	500 00	Queen Insurance Co., of America	Hose Reel Sta. and Contents
7141555	Dec. 8, 1925	43 75	....	3,500 00	Norwich Union Fire Insurance Soc., Ltd.	Elec. Appliances in Town Hall, Fire Hall and Police Sta.
0310306	Nov. 3, 1925	12 50	....	1,000 00	Royal Insurance Co., Ltd.	Furniture and stationery in Town Hall
464	Mar. 3, 1923	114 24	90%	9,400 00	Home Insurance Co.	Elec. Light and Pumping Sta.
5624909	Nov. 15, 1923	22 00	....	1,000 00	London Mutual Fire Ins. Co. of Canada	Market Building
111035	Aug. 23, 1923	9 60	....	300 00	Columbia Insurance Co.	Fire Department, sleigh or wagon
A8641	June 13, 1923	100 00	....	25,000 00	Employers' Liability Assurance Corp., Ltd.	Volunteer Fire Brigade

* General Fire Assurance Corp. Ltd. Policy 305721 requires $10,000.00 concurrent insurance to be carried in the Palatine Insurance Company. This Palatine Insurance policy was cancelled in 1919 and a similar amount of insurance taken out with the Mercantile Fire Insurance Company. (Policy No. 248585).

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 46

SCHEDULE OF INSURANCE IN FORCE ON HIGH AND TECHNICAL SCHOOLS AS AT DECEMBER 31ST, 1922—HIGH SCHOOL

Policy No.	Expires	Premium	Co-Insurance	Tota of Policy	Company	Property Insured
EM5357	Dec. 9, 1923	$132 01	....	$1,000 00	Royal Indemnity Co.	Motors
661574	Sept. 17, 1924	58 55	80%	10,000 00	Eagle Star and British Dominions Insurance Co., Ltd.	Building, Furniture and Fixtures and Boiler House
35248	" 17, 1924	40 99	80%	7,000 00	The Yang-tze Insurance Ass'n, Ltd	" " "
455622	" 17, 1924	29 25	80%	5,000 00	General Fire Assurance Corp., Ltd.	" " "
15270	" 17, 1924	29 25	80%	5,000 00	Great American Insurance Co.	" " "
602149	" 17, 1924	29 25	80%	5,000 00	Guardian Insurance Co., of Canada.	" " "
50065	" 17, 1924	29 25	80%	5,000 00	Niagara Fire Insurance Co.	" " "
330865	" 17, 1924	29 25	80%	5,000 00	Mercantile Fire Insurance Co.	" " "
50167	" 17, 1924	29 25	80%	5,000 00	Globe and Rutgers Fire Insurance Co.	" " "
492513	" 17, 1924	29 25	80%	5,000 00	British Crown Assurance Corp., Ltd.	" " "
13343	" 17, 1924	29 25	80%	5,000 00	The Hand in Hand Insurance Co.	" " "
27489	" 17, 1924	29 25	80%	5,000 00	West Chester Fire Insurance Co.	" " "
31238	" 17, 1924	93 60	80%	16,000 00	Century Insurance Co., Ltd.	" " "
403438	" 17, 1924	87 75	80%	15,000 00	National Benefit Assurance Co., Ltd.	" " "
121255	" 17, 1924	35 13	80%	6,000 00	Royal Insurance Co., Ltd.	" " "
137661	" 17, 1924	29 28	80%	5,000 00	Western Assurance Co.	" " "
30436	" 17, 1924	29 28	80%	5,000 00	Hartford Fire Insurance Co.	" " "
7972069	" 17, 1924	29 28	80%	5,000 00	Norwich Union Fire Insurance Soc., Ltd.	" " "
58300	" 17, 1924	29 28	80%	5,000 00	Queen Insurance Co., of America	" " "
11551878	" 17, 1924	29 28	80%	5,000 00	Liverpool and London and Globe Ins. Co.	" " "
344832	" 17, 1924	29 28	80%	5,000 00	Canadian Fire Insurance Co.	" " "
47578	" 17, 1924	58 56	80%	10,000 00	Hudson Bay Insurance Co.	" " "
401091	" 17, 1924	117 00	80%	20,000 00	National Benefit Assurance Co., Ltd.	" " "
157554	" 17, 1924	87 83	80%	15,000 00	Vulcan Fire Insurance Co.	" " "
706841	" 17, 1924	17 57	80%	3,000 00	British Empire Underwriters Agency	" " "
S22834	" 17, 1924	17 57	80%	3,000 00	British Colonial Insurance Co.	" " "
6502597	" 17, 1924	29 28	80%	5,000 00	London Underwriters	" " "
2118093	" 17, 1924	29 28	80%	5,000 00	Yorkshire Insurance Co., Ltd.	" " "
156079	" 17, 1924	29 28	80%	5,000 00	Queensland Insurance Co., Ltd.	" " "
12162	" 19, 1924	29 27	80%	5,000 00	Scottish Metropolitan Assurance	" " "
353803	" 17, 1924	29 27	80%	5,000 00	Northern Insurance Co.	" " "
23034	" 19, 1924	117 11	80%	20,000 00	Queen City Fire Insurance Co.	" " "
353803	" 17, 1924	29 27	80%	5,000 00	North Empire Fire Insurance Co.	" " "

MINING AND TECHNICAL SCHOOL

Policy No.	Expires	Premium	Co-Insurance	Total of Policy	Company	Property Insured
1060	Dec. 5, 1925	33 00	Concurrent Ins.	$3,000 00	Connecticut Fire Insurance Co.	Furniture and Fixtures
214446	July 4, 1923	11 00	" "	1,000 00	Globe Indemnity Co. of Canada	" "
10505106	Jan. 10, 1924	22 00	" "	2,000 00	London and Lancashire Fire Ins. Co.	" "
6230861	Oct. 13, 1924	77 00	" "	1,000 00	Norwich Union Fire Ins. Soc., Ltd.	" "
			" "	6,000 00	Norwich Fire Ins. Co., Ltd.	Buildings
5150619	" 13, 1924	38 50	" "	3,500 00	Guardian Ins. Co., Ltd. of London, Eng.	"
5186208	" 13, 1924	38 50	" "	3,500 00	Northern Assurance Co., Ltd.	"
1347	July 4, 1923	55 00	" "	5,000 00	Springfield Fire and Marine Ins. Co.	"
144271	Jan. 10, 1924	88 00	" "	8,000 00	Insurance Co. of North America	"
214438	Dec. 5, 1923	44 00	" "	4,000 00	Globe Indemnity Co. of Canada	"
8787919	" 5, 1925	44 00	" "	4,000 00	Phoenix Insurance Co., of London, Eng.	"
225980	" 5, 1925	44 00	" "	4,000 00	Employers' Liability Insurance Corp.	"
867048	" 5, 1925	55 00	" "	6,000 00	British American Insurance Co.	"
3326633	Nov. 9, 1923	38 50	" "	3,500 00	Union Assurance Society, Ltd.	"
548430		38 50	" "	3,500 00	London Guarantee	"
859284	Jan. 10, 1924	40 00	....	2,000 00	British America Ins. Corp.	House at 382 College St.
23036	Sept. 21, 1924	12 00	....	1,000 00	Queen City Fire Insurance Co.	" "

BOILERS—BOTH SCHOOLS

79564	Dec. 18, 1923	69 90	....	$10,000 00	General Accident Ass. Co.	High School (2 boilers) and
	" 18, 1923	31 12	(additional)			Technical School (2 boilers)

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 47

Schedule of Insurance in Force on Public Schools as at December 31st, 1922

Central School

Policy No.	Expires	Premium	Co-Insurance	Total of Policy	Company	Property Insured
865850	May 6, 1924	$52 50	80%	$5,000 00	British America Assurance Co.	Building and Contents
C21375	Apr. 4, 1924	52 50	80%	5,000 00	Union Insurance Society of Canada	"
24387	Mar. 18, 1924	52 50	80%	5,000 00	Century Insurance Co., Ltd.	"
0331611	Apr. 4, 1924	52 50	80%	5,000 00	Royal Insurance Co., Ltd.	" and Contents
214439	Dec. 11, 1925	31 50	80%	3,000 00	Royal Indemnity Co., of Canada	"
435711	" 11, 1925	31 50	80%	3,000 00	Phoenix Assurance Co., Ltd.	" and Contents
328537	" 11, 1923	115 50	80%	11,000 00	Mercantile Fire Insurance Co.	" "
5146635	" 11, 1923	52 50	80%	5,000 00	Guardian Insurance Co., of Canada	" "
5146636	" 11, 1925	12 60	80%	1,200 00	" " " "	Furniture and Fixtures
17062	" 12, 1925	21 00	80%	2,000 00	Queen Insurance Co., Ltd.	Building and Contents
46490	" 12, 1925	21 00	80%	2,000 00	Nova Scotia Fire Insurance Co.	" "
241202	" 12, 1925	21 00	80%	2,000 00	National Fire Insurance Co.	" "
11457275	Jan. 19, 1923	42 00	80%	4,000 00	Liverpool, London & Globe Fire Insurance Co.	" "
7960210	" 19, 1923	26 25	80%	2,500 00	Norwich Union Fire Insurance Co.	" "

Central School Annex

17032	Aug. 26, 1924	$37 50	....	$3,000 00	Queen Insurance Co.	"
O49106	" 26, 1924	43 75	....	3,500 00	Royal Insurance Co.	"
11401425	" 26, 1924	43 75	....	3,500 00	Liverpool, London & Globe Fire Insurance Co.	"
15333	Dec. 11, 1925	93 60	80%	7,800 00	Great American Fire Insurance Co.	" and Contents

ELM STREET SCHOOL

Policy No.	Expires	Premium	Co-Insurance	Total of Policy	Company	Property Insured
5172431	Dec. 4, 1923	$10 50	80%	$1,000 00	Northern Fire Insurance Co.	Furniture and Fixtures
899771	" 3, 1923	47 25	80%	4,500 00	British America Fire Insurance Co.	Building
225989	" 3, 1923	47 25	80%	4,500 00	Employers' Liability Insurance Corp., Ltd.	"
10398322	" 3, 1923	43 05	80%	4,100 00	London & Lancashire Insurance Co.	" and Contents
9069627	" 3, 1923	47 25	80%	4,500 00	Phoenix Insurance Co., Ltd.	"
7972060	" 3, 1923	26 25	80%	2,500 00	Norwich Union Fire Insurance Co.	"
137654	" 3, 1923	26 25	80%	2,500 00	Western Insurance Co.	"
11530338	" 2, 1923	79 80	80%	7,600 00	Liverpool, London & Globe Fire Insurance Co.	"
636	" 4, 1923	63 00	80%	6,000 00	Home Insurance Co.	"
3186156	" 4, 1923	52 50	80%	5,000 00	Northern Assurance Co., Ltd.	"
10082	" 4, 1923	37 80	80%	3,600 00	Fidelity, Phoenix Insurance Co. of New York.	"
C21359	" 4, 1923	42 00	80%	4,000 00	Insurance Society of Canton	"
20290	" 2, 1923	79 80	....	7,600 00	Queen City Fire Insurance Co.	"
492502	Mar. 18, 1923	26 25	80%	2,500 00	British Crown Assurance Corporation, Ltd.	" and Contents
27472	Feb. 2, 1924	79 80	80%	7,600 00	Westchester Fire Insurance Co.	"
305758	July 25, 1925	26 25	80%	2,500 00	General Fire Assurance Corporation, Ltd.	"
15321	Aug. 25, 1925	27 50	80%	2,500 00	Great American Insurance Co. of New York.	"
224266	Sept. 30, 1925	26 25	80%	2,500 00	Mercantile Fire Insurance Co.	"
326768	Dec. 11, 1925	10 50	80%	1,000 00	General Fire Assurance Co.	Contents

COLLEGE ST. SCHOOL

83221	July 11, 1923	$63 00	80%	$6,000 00	British Northwestern Insurance Co.	Buildings
131602 no evid	ence of renewal	15 75	....	1,500 00	Western Fire Insurance Co.	Contents
204957	Nov. 14, 1924	31 50	80%	3,000 00	Queen Insurance Co.	Buildings
144310	" 16, 1925	63 00	80%	6,000 00	The Insurance Co.	"
26576	" 14, 1925	31 50	80%	3,000 00	Hartford Fire Insurance Co.	"
8927992	" 18, 1925	31 50	80%	3,000 00	Atlas Fire Insurance Co.	"
472653	" 18, 1925	31 50	80%	3,000 00	Caledonian Fire Insurance Co.	"
602110	Dec. 11, 1925	54 60	80%	5,200 00	Guardian Insurance Co., of Canada	"
14140289	" 11, 1925	35 70	80%	3,400 00	Sun Insurance Co.	"
11452344	" 11, 1925	35 70	80%	3,400 00	Liverpool, London & Globe Fire Insurance Co.	"
867049	" 11, 1925	19 95	80%	1,900 00	British American Insurance Co.	Building and Furniture
503211	Jan. 29, 1923	63 00	80%	6,000 00	St. Lawrence Underwriters	"
2231	Aug. 10, 1923	52 50	80%	5,000 00	Equitable Insurance Co.	"
110608	" 10, 1923	52 50	80%	5,000 00	Ontario Columbia Insurance Co.	"
647461	Sept. 11, 1923	21 00	80%	2,000 00	Patriotic Insurance Co.	Furniture, etc.
312514	" 11, 1923	42 00	80%	4,000 00	British Traders' Insurance Co.	Building
8698	" 11, 1923	42 00	80%	4,000 00	General Accident Assurance Co.	"

BOILERS—ALL PUBLIC SCHOOLS

79897	May 7, 1924	$131 90	....	$10,000 00	General Accident Assurance Co.	Boilers

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 48

SCHEDULE OF INSURANCE IN FORCE ON PROVINCIAL HOUSING COMMISSION PROPERTIES AS AT DECEMBER 31ST, 1922

Policy No.	Expires	Premium	Total of Policy	Company	Owner
324437	*Aug. 5, 1922	$36 00	$3,000 00	General Fire Assurance Company	H. R. Arnett
97464	April 1, 1923	49 00	3,500 00	Pacific Coast Fire Insurance Co.	A. Arsenault
3326197	Sept. 19, 1923	36 00	3,000 00	Union Assurance Society, Limited	A. C. Bell
324440	Aug. 16, 1925	36 00	3,000 00	General Fire Assurance Co.	H. Burgess
575040	May 28, 1923	37 50	2,600 00	Dominion Fire Insurance Co.	J. B. Basinet
15169	*Sept. 26, 1922	50 00	5,000 00	Great American Insurance Co.	A. E. Brown
108452	*Oct. 16, 1922	36 00	3,000 00	Alliance Insurance Co.	H. Barlow
867038	" 8, 1925	36 00	3,000 00	British American Assurance Co.	J. I. Boulet
9002274	" 8, 1925	36 00	3,000 00	Phoenix Assurance Co., Ltd.	J. G. Carr
867044	" 28, 1925	39 60	3,300 00	British American Assurance Co.	C. H. Cliff
328018	Sept. 17, 1925	36 00	3,000 00	Mercantile Fire Insurance Co.	Canada Creosote Co.
1383	" 21, 1923	50 75	3,500 00	Fire Insurance Exchange Corp.	Mrs. Mary Code
867034	" 16, 1925	36 00	3,000 00	British American Assurance Co.	W. E. Clarke
140	Oct. 11, 1926	60 00	6,000 00	Continental Insurance Co.	S. A. Donegan
781192	Mar. 16, 1923	48 00	4,000 00	Canada Fire Insurance Co.	Wm. Dickie
576088	Sept. 26, 1925	30 00	3,000 00	Dominion Fire Insurance Co.	J. S. Eldridge
328010	Aug. 27, 1925	36 00	3,000 00	Mercantile Fire Insurance Co.	W. H. H. Green
329531	" 26, 1923	36 00	3,000 00	" " "	C. Girwood
2122875	April 29, 1923	50 00	5,000 00	Yorkshire Insurance Co.	T. T. O'Gorman
Only renewal receipt available	Nov. 14, 1925	36 00	3,000 00	Providence Washington Insurance Co.	J. Guimond
C103277	Jan. 26, 1925	14 00	1,000 00	Union Insurance Society of Canton	C. E. Henderson
2003001	*Oct. 31, 1922	14 00	1,000 00	Union Fire Insurance Co., Ltd.	" "
5145670	* " 15, 1922	14 00	1,000 00	Guardian Insurance Co. of Canada	" "
10063	*Sept. 17, 1922	14 00	1,000 00	Fidelity Phoenix Fire Insurance Co.	H. Hall
13572	*Oct. 3, 1922	28 00	2,000 00	Century Insurance Co.	"
13091	May 23, 1925	36 00	3,000 00	Globe and Rutgers Fire Insurance Co.	H. Ironstone
2121751	Oct. 28, 1925	42 00	3,000 00	Yorkshire Insurance Co., Ltd.	E. Jacobs
41937	July 15, 1923	45 00	3,000 00	Ocean Accident and Guarantee Corporation, Ltd.	R. A. Langford
503718	" 9, 1925	36 00	3,000 00	St. Lawrence Underwriters Agency	Geo. Lark
575060	" 2, 1923	30 00	4,000 00	Dominion Fire Insurance Co.	J. Linklater
108468	Oct. 8, 1923	48 00	4,000 00	Alliance Insurance Co.	B. Mason
15157	*June 30, 1922	37 20	3,100 00	Great American Insurance Co.	John Mahon

5172482	Aug. 25, 1923	48 00	4,000 00	Northern Assurance Co.	W. A. McMitchell
226700	May 15, 1923	36 00	3,000 00	Employers Liability Ass. Corp., Ltd.	W. N. McKay
26038	Nov. 26, 1925	36 00	3,000 00	Queen City Fire Insurance Co.	R. McLaren
328006	July 30, 1926	36 00	3,000 00	Mercantile Fire Insurance Co.	R. Macdonald
667040	Oct. 8, 1923	22 50	1,500 00	British America Assurance Co.	F. D. McNaughton
667041	" 8, 1923	22 50	1,500 00	" " "	H. McNaughton
73408	Sept. 18, 1923	48 00	4,000 00	Hudson Bay Insurance Co.	L. Quesnel
73052	June 10, 1923	20 00	2,000 00	" "	J. W. Rose
11287230	May 8, 1923	20 00	2,000 00	Phoenix Assurance Co.	" "
690354	Sept. 20, 1925	20 00	3,000 00	National Ben Franklin Fire Insurance Co.	A. Grainger
2121730	" 26, 1925	36 00	3,000 00	Yorkshire Insurance Co.	J. H. Regimbald
50023	Aug. 27, 1923	45 00	4,500 00	Niagara Fire Insurance Co.	J. T. Smart
460617	July 29, 1925	36 00	3,000 00	General Fire Insurance Co.	C. J. Saunders
1899835	" 24, 1923	37 50	2,500 00	Yorkshire Insurance Co.	F. Sauve
760	*Oct. 17, 1922	14 00	1,000 00	Great American Insurance Co.	A. E. Weinerstrom
136182	*Nov. 10, 1922	14 00	1,000 00	Protector Underwriters	" "
2003010	* " 26, 1922	14 00	1,000 00	L'Union Fire Insurance Co.	" "
64671	Oct. 15, 1923	21 00	1,500 00	London Guarantee Assurance Co.	J. R. Wainwright
97018	Dec. 24, 1925	21 00	1,500 00	Pacific School Coast Fire Insurance Co.	" "
1180	*Sept. 29, 1922	21 75	1,500 00	The Fire Insurance Co.	" "
214431	" 13, 1925	36 00	3,000 00	Globe Indemnity Co.	A. Yull
2121746	Oct. 27, 1925	40 00	4,000 00	Yorkshire Insurance Co.	W. J. Young

Policy for property of E. Regimbal not available.
* No evidence of renewal available.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 49

SCHEDULE OF INSURANCE IN FORCE ON MUNICIPAL HOUSING COMMISSION PROPERTIES AS AT DECEMBER 31ST, 1922

Policy No.	Expires	Premium	Total of Policy	Company	Owner
D13348	Sept. 9, 1923	48 00	4,000 00	The Globe and Rutgers Fire Insurance Co.	C. S. Burns
505250	Oct. 29, 1923	45 00	4,500 00	St. Lawrence Underwriters Agency	D. L. Brown
1426	Sept. 21, 1924	42 00	3,500 00	Springfield Fire and Marine Insurance Co.	C. R. Burgess
828	Aug. 19, 1924	56 00	4,000 00	Great American Insurance Co.	Rex Berry
330861	" 12, 1924	48 00	4,000 00	Mercantile Fire Insurance Co.	R. Barker
22809	June 16, 1924	42 00	5,000 00	Queen City Fire Insurance Co.	S. Beauchamp
1412101	Sept. 3, 1923	45 00	3,000 00	U. S. Fire Insurance Co.	P. Cousineau
	*Aug. 25, 1923	42 00	3,000 00	Vulcan Fire Insurance Co.	L. L. Coulis
5623774	June 19, 1925	16 50	1,100 00	London Mutual Fire Insurance Co.	" "
326835	Sept. 8, 1923	48 00	4,000 00	General Fire Assurance Corp.	Fred Doidge
60110	Aug. 12, 1924	30 00	2,500 00	Tokio Marine and Fire Insurance Co., Ltd.	Beatrice Donegan
D50166	" 5, 1924	24 00	2,000 00	Globe and Rutgers Fire Insurance Co.	Rev, Geo. Edwards
23008	" 20, 1924	24 00	2,000 00	Queen City Fire Insurance Co.	" "
6117922	June 9, 1924	48 00	4,000 00	Scottish Union and National Insurance Co.	Leonard Fournier
156072	Aug. 18, 1924	24 00	2,000 00	Queensland Insurance Co., Ltd.	E. C. Fitzgerald
230688	" 31, 1924	24 00	2,000 00	Employers Liability Assurance Corp., Ltd.	" "
35483	July 14, 1924	10 00	1,000 00	Century Insurance Co., Ltd.	J. J. Ferry
35489	Aug. 18, 1924	10 00	1,000 00	" "	" "
403433	Sept. 6, 1924	25 00	2,500 00	National Benefit Assurance Co., Ltd.	" "
35477	May 19, 1924	48 00	4,000 00	Century Insurance Co., Ltd.	J. H. Fleach
330870	Oct. 25, 1924	36 00	3,000 00	Mercantile Fire Insurance Co.	J. H. Gill (C. M. Burroughs)
D50160	July 12, 1924	36 00	3,000 00	Globe and Rutgers Fire Insurance Co.	" " " "
646876	Sept. 21, 1925	20 00	2,000 00	Patriotic Assurance Co., Ltd.	J. J. Higgins
26011	" 21, 1925	42 56	4,256 00	Queen City Fire Insurance Co.	" "
326838	" 17, 1923	50 00	5,000 00	General Fire Assurance Corp., Ltd.	Frank Hubbs
3172163	Aug. 26, 1925	24 00	2,000 00	Alliance Insurance Co., Ltd.	W. H. Jones
154679	" 30, 1923	45 00	4,000 00	Queensland Insurance Co., Ltd.	" "
60028	Sept. 22, 1923	45 00	4,500 00	Niagara Fire Insurance Co.	James Jackson
400840	June 1, 1924	20 00	2,000 00	National Benefit Assurance Co., Ltd.	Geo. Kelly and Mrs. M. Kelly
extra	" 1, 1924	8 00			
156633	" 1, 1924	45 00	3,000 00	Vulcan Fire Insurance Co.	" " " "
09756	" 1, 1924	42 00	3,000 00	Hudson Bay Insurance Co.	" " " "
455630	Oct. 1, 1924	20 00	2,000 00	General Fire Assurance Corp., Ltd.	Mike Kryzakos
87376	" 27, 1925	24 00	2,000 00	British North-West Fire Insurance Co.	" "

502137	Feb. 11, 1925	6 75	500 00	Traders and General Insurance Ass., Ltd.	J. A. Lauzon
156066	July 13, 1924	40 00	4,000 00	Queensland Insurance Co., Ltd.	" "
951	Mar. 17, 1923	42 00	3,000 00	Insurance Company of the State of Pennsylvania	Lebarge Lumber Co.
22064	Sept. 15, 1924	22 50	2,250 00	Newark Fire Insurance Co.	F. C. Lane
2450516	July 27, 1924	22 50	2,250 00	Norwich Union Fire Insurance Co., Ltd.	" "
1425	Sept. 17, 1924	22 50	2,250 00	Springfield Fire and Marine Insurance Co.	R. H. Martindale
230687	July 27, 1924	22 50	2,250 00	Employers Liability Assurance Co., Ltd.	" "
156067	" 26, 1924	24 00	2,000 00	Queensland Insurance Co., Ltd.	J. S. Miller
403431	Aug. 9, 1924	24 00	2,000 00	National Benefit Assurance Co., Ltd.	" "
1894355	Dec. 14, 1923	30 00	2,000 00	Yorkshire Insurance Co.	D. M. McNaughton
400897	June 22, 1924	50 00	5,000 00	National Benefit Assurance Co., Ltd.	Thos. O'Gorman
66979	**Oct. 7, 1923	.. ..	4,000 00	London Guarantee Insurance Co.	D. Netterfield
5620899	July 15, 1925	67 50	5,000 00	London Mutual Fire Insurance Co.	J. W. Phillips
718	April 2, 1923	49 00	3,500 00	British Oak Insurance Co., Ltd.	F. Perras
11530334	Oct. 26, 1923	42 00	3,500 00	Liverpool and London and Globe Insurance Co., Ltd.	E. A. Pineard
11287240	Sept. 19, 1924	42 00	3,000 00	Phoenix Assurance Co., Ltd.	A. Shute
5758149	" 1, 1923	49 00	4,000 00	London Underwriters, Ltd.	J. Z. Vaillancourt
1021	Oct. 14, 1924	36 00	3,000 00	British Oak Insurance Co., Ltd.	W. J. White

No information for policy *re* property of Peter Addie available.
* Policy not available.
** Only transfer certificate available.

CORPORATION OF THE TOWN OF SUDBURY

SCHEDULE 50

SCHEDULE OF JOURNAL ENTRIES MADE IN THE BOOKS OF THE TOWN OF SUDBURY TO CORRECT ERRORS LOCATED TO DECEMBER 31ST, 1922

Tools and Equipment, Dr	$10,454 91	
Sinking Fund Investment, Dr	1,000 00	
Sewers Merchandise, Dr	507 53	
Electric Light Merchandise, Dr	4,781 53	
Debenture Instalments provided for in levy, Dr	36,221 83	
Parks Levy, Dr	169 43	
Interest, Dr	80	
Parks Board Cash, Dr	416 57	
To General Fund		$53,552 60

General Fund, Dr	7,714 12	
To Waterworks Merchandise		1,743 79
To Park Lands		427 15
To Sidewalks		4,286 78
To Sinking Fund Reserve		1,069 80
To Taxes, 1920		186 60

Explanation: The above two entries are made as at December 31st, 1920, to bring the ledger into agreement with the Langley and Company Balance Sheet as at that date.

Proof—Surplus per books	$157,221 35
Add above adjustment	53,552 60
	$210,773 95
Deduct second adjustment above	7,714 12
Balance per Balance Sheet	$203,059 83

A number of the above items will have to be reversed in 1921 or 1922, e.g., Merchandise accounts at December 31st, 1922, are physical inventory balances and fall into the operation of the next year.

(2)	General Fund, Dr	$4,781 93	
	To Electric Light Merchandise		$4,781 93

Explanation: Difference between Electric Light Merchandise per Balance Sheet, December 31st, 1920, and Ledger ($4,781.53) charged to ledger account to agree with Balance Sheet, will have to be reversed as at December 31st, 1922, as Inventory at December 31st, 1922, is a physical inventory. This entry also corrects a 40 cent error in posting 1922 accounts.....

(3)	Roads, Streets and Bridges Maintenance, Dr	$4,217 02

Explanation: The above "single" entry is made to correct error, January 1st, 1922, in not bringing forward the inventory in this account.

(4)	General Fund Dr	$4,217 02	
	To Roads, Streets and Bridges Maintenance		$4,217 02

Explanation: The inventory of Roads, Streets and Bridges Account as at December 31st, 1922, was a physical inventory, hence the maintenance cost of Roads, Streets and Bridges for the year 1922, was increased by the account of Inventory, January 1st, 1922, which was not brought forward in the books until the previous entry was made.

(5)	General Fund, Dr	$507 53	
	To Sewer Department Merchandise		$507 53

Explanation: See explanation of entry No. 2; explanation of this entry similar.

(6)	Taxes, 1920, Dr	$186 60	
	To General Fund		$186 60

Explanation: Error corrected on Journal Entry No. 1, later located and corrected by the Treasurer, necessitating the above reversal (.90, $52.42, $113.38, $20.00).

(7) Waterworks Department Merchandise, Dr..... $1,743 79
To General Fund..... $1,743 79

Explanation: Difference between Waterworks Department merchandise as shown by the Ledger and Balance Sheet, as at December 31st, 1920, must be reversed as the Waterworks Department Merchandise Inventory, December 31st, 1922, is a physical inventory.

(8) Fire Hall Extension, Dr..... $236 12
To General Fund..... $236 12

Explanation: On page 127 of Town Journal, December 31st, 1920, the entry to set up accrued pay roll for Capital Expenditure was made charging "Revenue" and crediting the Capital Asset Accounts $190.47, plus $45.65. When the item was paid in 1921, it was charged to Capital Asset Account. This leaves the Capital Asset Account not charged with the item $236.12. This entry to charge Capital Assets Account and credit General Fund to correct the former charge.

(9) Fire Hall Extension, Cr..... $236 12

Explanation: In bringing down the balance in Fire Hall Extension Account from 1920 to 1921 an error was made necessitating the above single entry.

Balance, December 31st, 1920.....	$49,821 57
Carried forward as.....	50,057 69
Difference.....	$236 12

(10) Pay Roll, Dr..... $262 95
To General Fund..... $262 95

Explanation: At December 31st, 1920, an entry was made on Journal 137, to set up accrued Pay Roll. Revenue was charged and Pay Roll Account credited.

(Note—Entry shows Capital Asset Credit, but as it was not posted, auditors credited the correct account, viz., pay roll.) When the Accrued Pay Roll was paid, Waterworks Capital Account was charged, hence it is only necessary to reverse the revenue to Pay Roll entry.

(11) Pay Roll, Dr..... $34 88
To General Fund..... $34 88

Explanation: See explanation of Entry No. 10. This entry is of a similar nature and refers to Sewers Extension.

(12) Sewers Extension, Dr..... $91 70
To General Fund..... $91 70

Explanation: On Journal, page 127, December 31st, 1920, an entry was made purporting to set up Accrued Pay Roll, but instead of charging Sewers Extension and crediting Pay Roll, the entry charged Revenue and credited Sewers Extension. When the item was paid in 1921, Sewers Extension was charged, thus cancelling the credit on Journal 127, and not increasing the book value of Sewers Extension by this amount. This entry to correct.

(13) Sewers Extension, Dr..... $11 70

Explanation: The above "single" entry corrects the incorrect carrying forward of Sewers Extension Balance, as at December 31st, 1920.

Balance of Sewers Extension Account, December 31st, 1920.....	$88,886 98
Carried forward to 1921 as.....	88,875 28
Difference.....	$11 70

(14) Electric Light Streets Capital, Dr..... $36 57
To General Fund..... $36 57

Explanation: On Journal 127, December 31st, 1920, entry was made to set up accrued Pay Roll, but in error charged Revenue and credited Electric Light Streets Capital. When the account was paid in January, 1921, Electric Light Streets Capital was charged, thus cancelling the credit on Journal 127, and not increasing the book value of Electric Light Streets Capital by this amount. This entry to correct.

(15) Electric Light Streets Capital, Cr..... $36 57

Explanation: The above "single" entry corrects an error in carrying forward the balance of Electric Light Streets Capital, January 1st, 1921.

Balance of Electric Light Streets Capital, December 31st, 1920.....	$13,736 83
Carried forward to 1921 as.....	13,773 40
Difference.....	$36 57

(16) Electric Light Capital, Dr..... $222 75
To General Fund..... $222 75

Explanation: See explanation of Journal Entry No. 14. Explanation of this entry similar.

(17) Electric Light Capital, Cr..... $222 75

Explanation: The above "single" entry corrects an error in carrying forward the balance of Electric Light Capital Account, January 1st, 1921.

Balance of Electric Light Capital, December 31st, 1920.....	$67,586 78
Carried forward to 1921 as.....	67,809 53
Difference.....	$222 75

(18) Advances for construction, Municipal Housing Commission, Dr. $45,309 09

Explanation: "Single" entry to correct above account made by the Treasurer was not posted from any book of original entry and there was no corresponding debit entry in the accounts.

(19) Public Library Loan from Corporation, Dr..... $3,200 00

Explanation: The above is a "single" entry to correct a credit to above account not posted from any book of original entry and made with no corresponding debit.

(20) Reserve for Debenture Interest, Cr..... $19,362 97

Explanation: The above "single" entry corrects a posting omitted from Journal, page 139. Note—The item was posted to the memorandum column of the Ledger, but not included in the totals or in the balance brought forward.

(21) Tax Sales, 1920, Dr..... $10 31

Explanation: The above "single" entry corrects a posting to Tax Sales, 1920, account which was not posted from any book of original entry, no corresponding debit being made.

(22) J. A. Holmes, Cr..... $0 10

Explanation: This "single" entry corrects error in addition Journal, 1921, page 133.

(23) General Fund, Dr..... $1 00

Explanation: This "single" entry corrects error in addition of Journal, page 136, December, 1921.

(24) General Fund, Dr..... $2,000 00

Explanation: This "single" entry corrects error in addition of Journal, page 133, October, 1921, in setting up the 1921 Tax Roll.

(25) Interest, Cr..... $0 80

Explanation: A debit posting to this account, December 31st, 1920, of the above amount is an error. No primary entry was made for this account, and no corresponding credit posted.

(26) Debentures, Dr..... $0 04

Explanation: The above "single" entry corrects error in addition in Bridges Debenture By-law 306, December, 1921.

(27) Unpaid Accounts, Cr..... $10 00

Explanation: The above "single" entry corrects error in Ledger Addition Account U3, 1921.

(28) Unpaid Accounts, Dr..... $10 00
To General Fund..... $10 00

Explanation: This is closed out as Unpaid Accounts. Account is not an accumulating balance account, but is set up at the end of the year, and closed out to Revenue Account when the following year's balance has been determined (not in accordance with standard practice).

(29) Debenture Instalments provided for in levy, Cr..... $58,040 14

Explanation: The above "single" entry corrects duplicate debit postings with respect to debenture repayments in 1921 as follows: (1) Reserve for Debenture instalments were charged, and (2) Specific Debentures were charged with all payments on Debentures made.

(30) Debenture Instalments provided for in levy, Cr..... $62,509 21

Explanation: See previous entry. This amount represents Debenture repayments during the year 1922 for which duplicate debit postings were made in error. (See report of Auditor for year 1922.)

(31) General Fund, Cr..... $18 92

Explanation: The above "single" entry corrects an error in addition of Miscellaneous Expense Account in 1922. This account was closed out to General Fund, December 31st, 1922, and necessitates this entry.

(32) Electric Light Department Merchandise, Dr..... $0 40

Explanation: The above "single" entry corrects incorrect posting in this account from Cash Book 116.

(33) General Fund, Dr..... $1,000 00
To Public Library Loan..... $1,000 00

Explanation: Repayment of loan from Corporation was credited to Revenue instead of to the Loan Account as evidenced by entry on Town Journal, page 122. This entry to correct.

(34) General Fund, Dr..... $692 28
To Public Library Loan..... $692 28

Explanation: See explanation of previous entry.

(35) General Fund, Dr..... $1,586 75
To Public Library Loan..... $1,586 75

Explanation: See explanation of Journal Entries 34 and 35. In December, 1921, this account was received from the Library Board to apply on Loan and interest. It was credited to Revenue in error.

(36) Library Board Levy, Dr..... $400 00
To Public Library Loan..... $400 00

Explanation: The records show that on December 18th, 1917, the Town loaned the Public Library Board $4,000.00. Of this amount $800.00 was repaid by being charged against the 1917 levy, leaving a balance owing of $3,200.00. On February 16th, 1918, $2,800.00 was borrowed from the Bank re this Library Loan. This $2,800.00 was paid by the Library Board at different times or charged against the Library Board levy. The result is that the balance, $400.00, is owing by the Library on account of the original loan which is here charged against the Levy Account. (See full explanation in P.M.A. report.)

(37) Library Loan, Dr..... $479 03
To Library Levy..... $385 30
To General Fund..... 93 73

Explanation: Summary of the Public Library Loan is as follows:

Total Loan.....		$4,000 00
Repayments by Library.....	$692 28	
	1,586 75	
	1,000 00	
Charged on levy 1917.....	800 00	
" " See Journal Entry No. 36.....	400 00	
		4,479 03
Difference—Interest.....		$479 03

Library Levy was charged with interest as follows: (Note—Credit should be given to Library Levy for this interest because interest was paid in full by the library as well as being charged against the Library Levy by Journal entries.)

1918 and 1919	$273 62	
1920	111 68	
		$385 30
		$93 73

In December, 1921, on Journal 136, Revenue (General Fund) was charged with this $93.73, necessitating the above reversal.

(38)	Park Board, Dr	$534 90	
	To Sinking Fund Reserve		$534 90

Explanation: The above represents Sinking Fund requirements for the year 1921 not previously charged to the Park Board. Note—Park Board is credited annually with the Park Levy such levy is supposed to take care of interest on Parks Debentures and Sinking Fund requirements, and therefore, should be charged with the annual instalments.

(39)	Park Board, Dr	$534 90	
	To Sinking Fund Reserve		$534 90

Explanation: The above represents Sinking Fund requirements for the year 1922 not previously charged to Park Board. (See previous entry for full explanation.

(40)	Sinking Fund Investment, Dr	$179 95	
	To Sinking Fund Reserve		$179 95

Explanation: Coupons on Sinking Fund Investments received and deposited by the Park Board 3 x 50—150, and 1 x 29.95.

(41)	Sinking Fund Investment, Dr	$1,175 34	
	To Liability of Town re Sinking Fund		$1,175 34

Explanation: Total Sinking Fund instalments should be $534.90 x 5, $2,674.50. The Town has paid, i.e., has purchased securities, as follows:

	$1,000 00	
	499 16	
		$1,499 16
Balance		$1,175 34

(42)	General Fund, Dr	$534 90	
	To Sinking Fund Reserve		$534 90

Explanation: On December 31st (Journal 118) an entry was made purporting to record the Sinking Fund requirements for year 1920, but credited Revenue instead of Sinking Fund Reserve. This to correct.

(43)	Sinking Fund Investment, Dr	$79 95	
	To Sinking Fund Reserve		$79 95

Explanation: The above represent coupons of Debentures held by Sinking Fund due, but not presented for payment. The Debentures referred to are Town of Sudbury issues.

(44)	Park Board, Dr	$150 00	
	To General Fund		$150 00

Explanation: During the last three years the Park Board was charged with interest, $1,450.00 on Debentures. Interest on $1,000.00 Town of Sudbury Parks Debentures being deducted because this $1,000 Debenture was held by the Park Sinking Fund. This should not affect the charge against the Park Board, which is here charged for the $50.00 annually for three years.

(45)	Sinking Fund, Dr	$499 16	
	To Parks Board		$499 16

Explanation: The Town purchased for the Parks Board Sinking Fund a Debenture of the Town of Sudbury re Technical School and charged this in error against the Parks Board, March 1st, 1921. This to correct.

(46) Park Board, Dr..... $584 90
To General Fund..... $584 90

Explanation: This entry is to reverse and to correct an incorrect Journal entry made in July, 1922, page 146.

(47) Parks Board, Dr..... $69 80
To General Fund..... $69 80

Explanation: On July 26, Journal, page 117, an entry was made (incorrect) charging the excess of Sinking Fund Reserve over Sinking Fund Investment, $69.60, to Miscellaneous Expense. This entry is to correct. Note—In 1920, Sinking Fund Reserve was charged off against Revenue in error, but brought back by the Auditors of year 1920, and shown on the Balance Sheet. See Journal Entry No. 1 and 2.

(48) Park Board Bank Account, Dr..... $400 00
To General Fund..... $400 00

Explanation: Cash received and deposited for 1921 Park privileges. Balance of Park Board Bank Account at December 31st, 1922, was $996.52, made up as follows:
Balance as shown on Langley & Co. report,

December 31st, 1920.....	$416 57	
This entry.....	400 00	
Sinking Fund Moneys Deposited.....	179 95	
		$996 52

(49) General Fund, Dr..... $1,612 43
To Electrical Department unpaid accounts..... $1,612 43

Explanation: Payment of an account by J. G. Lowe, re 1920 High School Board purchases from the Electrical Department was made to the Treasurer and credited by him in error to Miscellaneous Expense Account. The Miscellaneous Expense Account was closed out to General Fund and the account with the School Board showed an open balance, as at December 31st, 1922.

(50) Provincial Housing Commission, Dr..... $135,198 26
To Provincial Government..... $135,198 26

Explanation: Liability of the Town to the Provincial Government re Advances by the Provincial Government to supply funds for Housing Commission purposes, as at December 31st, 1922. This Liability had not been previously set up in the books.

(51) General Fund, Dr..... $290,125 63
To Advances for construction..... $290,125 63

Explanation: The above items incorrectly set up and credited to General Fund. See full report re Housing Commission submitted herewith.

(52) Municipal Housing Commission, Dr..... $225 13
To Provincial Housing Commission..... $225 13

Explanation: Items as follows posted wrongly:

	$16 68
	26 68
	79 48
	125 00
	$247 84
Less.....	22 71
	$225 13

Municipal Housing Commission Cash Book, page 130, credits P. Sauve with $16.68. This man has a loan under the Provincial Housing Commission.

April, 1922, payment P. P. O'Gorman credit in General Cash Book to Municipal Housing Commission instead of Provincial Housing Commission.

On Cash Receipt Book, page 294, May, 1922, receipts as follows were entered twice:

Government Housing Commission.....	$114 96	
Municipal Housing Commission.....	151 41	
		$266 37

An attempt was made to correct this on page 298. On that page there were receipts as follows:

Government Housing Commission	$199 18	
Municipal Housing Commission	71 93	
		$271 11
The previous item is shown deducted on this page	$266 37	
Leaving a balance	$4 74	

which was credited to Government Housing Commission. This is evidently wrong, and is corrected herewith as follows:

	Government Receipts	Municipal Receipts
	$199 18	$71 93
Deduct error	114 96	151 41
	$84 22	$79 48
Already credited Government Housing Commission	4 74	
	79 48	

The above $79.48, therefore, must be debited to Municipal Housing Commission and credited to Provincial Housing Commission.

Disbursement, August, 1920, to U. Howard should have been charged to Municipal instead of Provincial Housing Commission. ($125.00).

Beauchamp payment, November 25th, 1922, credited in error in General Cash Book to Provincial Housing Commission, should be Municipal.

(53) J. A. Holmes, Dr. $0 10
To General Fund $0 10

Explanation: Balance of account written off.

(54) General Fund, Dr. 169 43
To Parks Board 169 43

Explanation: See Journal Entries Nos. 1 and 2, $169.43 was there brought into the books to agree the books with the certified Balance Sheet as at December 31st, 1920. The Treasurer in 1921 discovered this error and corrected the same in the books. Therefore, the original entry as set up by us will have to be reversed as above.

(55) Reserve for Debenture Interest, Dr. $19,362 97
To General Fund $19,362 97

Explanation: On December 31st, 1921, Journal, page 139, an incorrect entry was made charging Revenue and crediting Reserve for Debenture Interest, $19,362.97. This account was already included in Reserve for Debenture Interest $50,525.67, on Journal, page 133, and hence should not again be credited. The item was not posted by the Treasurer, thus throwing the books out of balance by this amount. In order to strike a balance it was necessary for us to post the item and this entry is made to reverse the former entry.

(56) Municipal Housing Commission, Dr. $150,000 00
To General Fund $150,000 00

Explanation: On December 31st, 1920, and December 31st, 1921, Journal, pages 114 and 136, entries were made the effect of which was to credit Municipal Housing Commission with $150,000.00 and charge General Fund. This duplicates the Liability of the Town which was already shown in the Debenture Liability. This entry to correct.

(57) Debenture Instalments provided for in levy, Dr. $115,718 59
To General Fund $115,718 59

Explanation: The amount levied for Debenture repayments in 1921 and 1922 was as follows:

1921	$52,835 09
1922	62,883 50
Total	$115,718 59

These amounts were credited to Reserve for Debenture Liability. When Debenture Repayments were made they were charged to the Specific Debenture Account, and also to this account.

(58) Debenture Instalments provided for in levy, Dr..... $7,128 46
To Municipal Housing Commission..... $7,128 46

Explanation: See Entry No. 56 which charges Municipal Housing Commission with total Debenture Liability re Housing Commission. During the years 1921 and 1922 repayments on account of principal were made as follows:

1921.....	$2,719 00
1922.....	4,409 46
	$7,128 46

These were debited by the Treasurer to Specific Debentures. A "single" entry was also made charging Reserve for Unpaid Debentures with this amount. At the end of each year the amount charged in Reserve for Debenture Interest Account on account of Housing Commission Debentures was transferred to the debit of the Municipal Housing Commission Account by Journal entry. The total single entries were completed by the P.M. Auditors crediting Debenture Instalment as provided for in Levy Account with the amount. This leaves Debenture Instalments provided for in Levy Account with an over credit of $7,128.46, and Municipal Housing Commission with an over debit of the same amount. This to correct.

(59) Revenue, Dr..... $5,569 62
To General Fund..... $5,569 62
This entry "closes" Revenue Account left open at December 31st, 1921.

(60) Reserve for Unpaid Debentures, Dr..... $167 96
To Debenture Instalments provided for in levy..... $167 96

Explanation: Entry was made by Treasurer crediting Reserve for Unpaid Debentures and charging Municipal Housing Commission with payments made on Housing Commission Debentures..... $7,128 46
The actual payments were as follows:

$2,719 00	
2,882 00	
1,000 00	
359 50	
	6,960 50
Difference.....	$167 96

This difference will have the effect of changing entry No. 58 as above.

(61) General Fund, Dr..... $140 09
To Tax Sales, 1916..... $140 09

Explanation: Total of 1916 Sales Tax sheets, $9,025.28.
Total as journalized (Journal 52), $9,165.37.

(62) General Fund, Dr..... $5 36
To Tax Sales, 1916..... $5 36

Explanation: Property redeemed for less than taxes and cost as follows:

McCormick Ward:	
John McAdams.....	$0 53
Ryan Ward:	
J. A. McDougall.....	59
A. McDonald.....	3 02
Fournier Ward:	
F. Vallier.....	1 20
Sudbury Flour Mills.....	02
	$5 36

(63) General Fund, Dr..... $70 00
To Tax Sales, 1916..... $70 00

Explanation: Expenses charged in Cash Book to:

Tax Sales, 1916.....	$468 37	
Less Cash Receipts from purchasers for Tax Sale Deeds credited to Tax Sales, 1916.....	11 46	
	$456 91	
Costs charged against property on Tax Sales sheets.....	386 91	
	$70 00	

(64) Tax Sales, 1916, Dr..... $234 08
To General Fund..... $234 08

Explanation: Similar explanation to that of last entry.

(65) Tax Sales, 1916, Dr..... $15 62
To General Fund..... $15 62

Explanation: Cash received Cash Book 111, on account of tax redemption and credited in error to Tax Sales, 1916. The balance of Tax Redemption is closed out annually to Revenue, hence this amount is credited to General Fund.

(66) General Fund, Dr..... $70 00
To Tax Sales, 1916..... $70 00

Explanation: Cash Received by Tax Collector during May, 1916, on account of Tax Sales, 1916, was credited to Tax Roll, 1915. As the balance of Tax Roll, 1915, was closed to Revenue Account it is necessary to transfer this amount to General Fund.

Lot 5, High St.....	$10 00
Lots 20-22, Pearl St.....	40 00
Lot 19, Leslie St.....	20 00

(67) General Fund, Dr..... $2 32
To Tax Sales, 1916..... $2 32

Explanation: Cash Received, November 22nd, 1916, on account of Tax Sales, 1916, credited in error to Tax Redemption Account. See explanation of Entry No. 65.

(68) Tax Sales, 1916, Dr..... $182 37
To General Fund..... $182 37

Explanation: Reversing amount incorrectly written off on December, 1917, Journal, page 77.

(69) Tax Sales, 1916, Dr..... $71 10
To General Fund..... $71 10

Explanation: On December, 1917, Journal, page 77. Balance of Tax Redemption Account was closed out to Revenue instead of to Tax Sales, 1916, Account. This entry to correct.

(70) General Fund, Dr..... $22 48
To Tax Sales, 1916..... $22 48

Explanation: On Journal, page 75, December 31st, 1916, credited this amount from Tax Sales to Revenue. This is now reversed.

(71) General Fund, Dr..... $15 00
Tax Sales, Dr. (1917)..... 6 46
To Tax Sales, 1916..... $21 46

Explanation: This reverses incorrect entry made on August 13th, 1917, Journal page 67.

(72) Tax Sales, 1917, Dr..... $105 96
To General Fund..... $105 96

Explanation: Cash received on Cash Book 127 on account of Tax Redemption credited in error to Tax Sales, 1917. This entry to correct.

(73) General Fund, Dr. $303 77
To Tax Sales, 1917. ..... $303 77

Explanation: Expenses charged through Cash Book to:

Tax Sales, 1917	$710 73
Less Cash Receipts from purchasers for Tax Sale deeds credited to Tax Sales, 1917	37 74
	$672 99
Cost charged against property on Tax Sale Sheets	369 22
	$303 77

(74) Tax Sales, 1917, Dr. $62 65
To General Fund $62 65

Explanation: Interest charged on property redeemed, credited to Tax Sales Account, 1917. As Tax Sales, 1917, did not include this charge for interest the entry had the effect of reducing Tax Sales, 1917, Account.

J. P. Caulson	$24 08
A. Silverman	2 23
J. Fisher	15 16
S. Larnonrens	2 61
C. H. Taylor	10 05
P. Murphy	4 72
L. O'Connor	3 75
M. Cyr	05
	$62 65

(75) Tax Sales, 1917, Dr. $108 49
To General Fund $108 49

Explanation: Total of Tax Sale List		$7,988 01
Journalized as follows: J. 70	$7,851 58	
78	27 94	
		7,879 52
		$108 49

When entry above-mentioned (J. 70 and 78) the credit was made to 1916 Tax Roll. On Journal 72, balance of 1916 Tax Roll as shown by the General Ledger after transfer to the 1917 Tax Roll was charged off to Revenue. Thus any adjustments on 1916 Tax Roll should be credited to General Fund.

(76) General Fund, Dr. $3 30
To Tax Sales, 1917. ..... $3 30

Explanation: Property redeemed for less than taxes and cost. Note—These small balances were marked paid and written off Tax Sales List but not adjusted through the Tax Sales Account in the General Ledger.

Fournier Ward:	
No. 922—1916 Roll	$1 62
730—1916 "	10
Ryan Ward:	
No. 1028—1916 "	1 58
	$3 30

(77) Tax Sales, 1917, Dr. $0 35
To General Fund. $0 35

Explanation: See Journal 119. Errors in Tax Sales, 1917, so counter balanced that only a difference of 35 cents remained. This was written off to Revenue, but here brought back as all errors have been located.

(78) Tax Sales, 1917, Dr. $1 59
To General Fund $1 59

Explanation: This amount received from B. S. Cummings on account Tax Roll, 1916, credited from Cash Book to Tax Sales, 1916; adjusted on J. 66, Dr. Tax Sales, 1916, and Cr. Tax Sales, 1917. Tax Roll, 1916, should have been credited. Balance of 1916 Roll over list was written off to Revenue, hence this adjustment must be carried to General Fund.

(79) Tax Sales, 1917, Dr. $100 00
To General Fund $100 00

Explanation: See Journal entry, page 70, crediting Tax Sales, 1917. This $100.00 has no relation whatever to 1917 Tax Sales now reversed. See explanation, previous entry. Explanation of this similar.

(80) General Fund, Dr. $151 31
Tax Sales, 1918 ..... $151 31

Explanation: Expenses paid through Cash Book and charged to Tax Sales, 1918	$318 44	
Less receipts from purchasers for Tax Sales Deeds	18 95	
	$299 49	
Cost shown on Tax Sales Sheets	148 18	
	$151 31	

(81) Tax Sales, 1918, Dr. $30 73
To General Fund $30 73

Explanation: Interest charged on property redeemed, credited to Tax Sales, 1918. As Tax Sales, 1918, did not include this charge for interest the entry had the effect of reducing Tax Sales, 1918, Account.

E. Holditch	$7 56
Garman and Co.	1 88
J. Lebarge	74
W. Scryce	1 36
M. Silverman	19 29
	$30 83
Less underpaid, O'Connor	10
	$30 73

(82) Tax Sales, 1918, Dr. $4 35
To Tax Sales, 1916 ..... $4 35
Cash received Cash Book 144, on account 1916 Tax Sales credited to 1918 Tax Sales.

(83) Tax Sales, 1918, Dr. $11 83
To General Fund $11 83

Explanation: Re No. 1347, Ryan Tax Roll, 1917. Partially redeemed, but later sold for Tax Sales without deduction of amount already paid. (See Cash Book 134).

(84) General Fund, Dr. $1 80
To Tax Sales, 1919 ..... $1 80

Explanation:		
Ex. Lot No. 10, Peter St., arrears and costs	$48 67	
Paid September 8th, 1919, C.B. 188	46 87	
	$1 80	

Later this amount was crossed off the Tax Sales Record, but not changed in the General Ledger Account.

(85) General Fund, Dr. $122 28
To Tax Sales, 1919. ..... $122 28

Explanation:

Expenses paid and debited to 1919 Tax Sales Account	$540 77	
Less cash paid by purchasers for Tax Sale Deeds and credited to 1919 Tax Sale Account	27 58	
	$513 19	
Costs charged on Tax Sales Sheets	390 91	
	$122 28	

(86) Tax Sales, 1919, Dr. $67 26
To General Fund. $67 26

Explanation: See explanation on Journal Entry No. 81.

(87) General Fund, Dr. $8 15
To Tax Sales, 1919. ..... $8 15

Explanation:

Lot No. 309 to 314 Whittaker St., on 1919 Tax Sales for	$97 67
Sold March 30th, 1920, for	89 52

No adjustment previously made in control. This to correct.

(88) Tax Sales, 1919, Dr. $59 52
To General Fund. $33 61
To Tax Sales, 1918. ..... 25 91

Receipts credited in error to Tax Sales, 1919:

C.B. 183 Tax Redemption	$20 00
C.B. 185 " "	13 61
C.B. 185 " Sales, 1918	25 91

(89) General Fund, Dr. $16 87
To Tax Sales, 1917. ..... $16 87

Explanation: Lot 661, Mabel St., on Tax Sales, 1917, and purchased by the Town. Again on Tax Sales, 1920, and sold to J. L. Butler, and Tax Sale deed given but balance of $16.87 left on Tax Sales, 1917. As this does not now represent an asset of the Town it is written off.

(90) General Fund, Dr. $10 57
To Tax Sales, 1918. ..... $10 57

Explanation: Lot 876, Tedman St. On Tax Sales, 1918, and purchased by the Town. On Tax Sales, 1922, and sold to P. Ponton, but balance of $10.57 left on Tax Sales, 1918. As this does not now represent an Asset of the Town it is written off.

(91) General Fund, Dr. $7 86
To Tax Sales, 1918. ..... $7 86

Explanation: Lot No. 5, Elm St., on Tax Sales, 1918. Partially redeemed leaving balance owing of $7.86. Arrears of $5.80 carried to 1918 Tax Roll and Tax Sales costs of $2.72, less interest .66, apparently cancelled. Non-previous entry was made in the General Ledger to bring Tax Sales, 1918, account in agreement with the 1918 lists.

(92) General Fund, Dr. $0 03
To Tax Sales, 1920. ..... $0 03

Explanation: Total transferred from 1919 Tax Roll to Tax Sales, 1920, as $3,524.63 (Journal 117). Entry should be $3,524.60.

(93) Tax Sales, 1920, Dr..... $40 49
To General Fund..... $40 49

Explanation:
Cost charged on 1920 Tax Sales Sheets..... $292 45
Expenses paid through Cash Book and charged to 1920 Tax Sales Account..... $275 86
Less cash paid by purchasers for Tax Sale Deeds and credited to Tax Sales, 1920, Account.... 23 90
251 96
$40 49

(94) Tax Sales, 1920, Dr..... $9 59
To General Fund..... $9 59

Explanation: See explanation J. E. No. 81. Explanation of this entry similar.

(95) Tax Sales, 1921, Dr..... $89 99
To General Fund..... $89 99

Explanation:
Cost charge on Tax Sales, 1921, Sheets..... $369 55
Expenses debit through Cash Book to Tax Sales, 1921..... $306 11
Less cash paid by purchasers for Tax Sale Deeds and credited to Tax Sales, 1921, Account... 26 55
279 56
$89 99

(96) Tax Sales, 1921, Dr..... $27 91
To General Fund..... $27 91

Explanation: See explanation, Journal Entry No. 81. Explanation this Journal entry similar.

(97) Tax Sales, 1921, Dr..... $69 79
General Fund, Dr..... 13 78
To Liability re overpaid Taxes..... $83 57

Explanation: Lots 1078, 1113, 1167 on 1920 Roll. Fournier Ward redeemed by L. O'Connor for $110.01, on September 6th, 1921, just previous to Tax Sales. In error two of these lots, 1113 and 1167, were sold at Tax Sales for $69.79. On October 11th, 1922, L. O'Connor again redeemed these two lots by paying $83.57 ($69.79 plus interest). Therefore, amount owing to L. O'Connor is $83.57. This was taken up with Mr. O'Connor, Tax Collector and Treasurer, and no evidence has been submitted that the above is in error. Mr. O'Connor submitted his cancelled cheque for $110.01.

(98) General Fund, Dr..... $10 00
To Tax Sales, 1919..... $10 00

Explanation: Allowance of $10.00 made to Geo. Regimbal (No. 922 Fournier Ward on 1918 Roll) on 1919 Tax Sale Sheets. No record of reason or authority for this allowance available.

(99) General Fund, Dr..... $44 68
To Tax Sales, 1918..... $44 68

Explanation: Lots 1-51, Coniston Road entered on 1918 Tax Sales for $59.56, and Lots 1-11 redeemed for $14.88. Arrears for Lots 1-51 later carried to Tax Roll, 1918, as, $56.85, but balance of $44.68 was left in Tax Sales, 1918. This balance should have been transferred to Tax Roll, 1918, Account, but as this account has been closed out to Revenue this amount is now debited to General Fund.

(100) General Fund, Dr..... $250 85
To Tax Sales, 1922..... $250 85

Explanation:
Expenses charged through Cash Book, to Tax Sales, 1922..... $767 39
Costs charged against property on Tax Sale Sheets..... $516 54

(101)	Tax Roll—1922, Dr.	$1,165 51	
	To Tax Roll, 1921		$571 98
	" " 1920		85 90
	Liability re Overpaid Taxes		498 26
	General Fund		9 37

Explanation:

Fournier Ward Tax Roll:

Pages 1 to 59. Total Roll as charged.

J. 147 to Tax Collector	$81,135 12		
Revised Total of Tax Roll	81,122 98		
		$7 14	7 14

Sheet 24, $8.14 deducted from No. 622.
Sheet 44, $1.00 added to No. 1183.

Ryan Ward Tax Roll:

Pages 1 to 93. Revised Total of Tax Roll... $100,165 31

Total Roll as charged to Tax Collector:

J. 147	$99,759 72		
J. 156	93 06	99,852 78	
			$312 53

Arrears increased and altered in summary of Tax Roll, but not adjusted in Journal....	$119 59	
Sheet No.		
10, added to No. 254	25	
24, error in addition	90 00	
35, " " "	03	
39, " " "	100 00	
77, added to No. 2049	3 66	
	$313 53	
79, error in addition	1 00	
	$312 53	

The total roll showed for this Ward is over $513.19 and is explained as follows:

Sheet No. 3: No. 75, A. Silverman (No. 120, on 1918 Roll)	$177 95	
Sheet No. 3: No. 77, A. Silverman (No. 121, on 1918 Roll)	320 31	
Liability re Overpaid Taxes...	$498 26	

These properties were placed on 1919 Tax Sales and later totally redeemed. In error the above amounts were brought forward to 1922 Roll as arrears and credited to 1921 Roll. This amount credited now to Liability re Overpaid Taxes. These arrears were included in 1923 Tax Sales and paid with interest and costs ($542.24) August 25th, 1923.

Sheet No. 53, No. 1409, Dougal McPhee, arrears from No. 1365, 1921 Roll...	$14 92		
Arrears as carried to 1922 Roll	29 85		
	$14 93		
Forward		$312 53	$7 14

(Re $14.93). No further information could be obtained re this, and the Assessor has been given full detail and is investigating. In the meantime, this has been credited to General Fund, and if found to be incorrect can be adjusted later.

McCormick Ward Tax Roll:

Pages 1 to 60, Revised Total of Tax Roll....	$189,193 39	
Total Roll as charged to Tax Collector, J. 147	189,080 52	
		$112 87

Arrears increased and altered in summary of Roll, but not adjusted in Journal.....		$100 64		
Current Tax Roll Items increased in Roll and altered in summary of Roll, but not adjusted in Journal.....		5 15		
Sheet No.				
9, error in addition.....		01		
16, " " "		10 00		
33, added to No. 998.....		7 17		
Less error in addition, summary...	$10 00	$122 97		
Sheet No. 33, error in addition.....	10			
		$10 10		
			112 87	
Fournier Ward:				
Page 67, 1919 Income Tax Arrears, No. 1806 brought forward from 1920 Roll ($12.67 plus a penalty, $1.26) being omitted from 1921 Roll. Not included in Journal....			13 93	
1920 Income Tax Arrears brought forward from 1921 Roll, not entered in Journal (See Schedule).....			414 83	
1919 Arrears, No. 1263 brought forward to 1922, from 1920 Roll ($7.39 plus penalty, .74) being omitted from 1921 Roll. Not entered in Journal.....			8 13	
Taxes written off by Court of Revision, No. 471 on 1919 Roll, collected in 1922 and entered in 1922 Tax Roll. Not entered in Journal.....			17 89	
Ryan Ward:				
Page 94, 1920 Income Tax Arrears, brought forward from 1921 Roll. Not entered in Journal. (See Schedule).....			174 45	
1920 Arrears, Nos. 1956, 1958, 2011, 2003, on 1919 Roll ($65.84 plus penalty $6.58) being omitted from 1921 Roll. Entry in Journal for this amount ($72.42) debited in error to 1921 Roll and credited in error to Revenue. Should be debited to 1922 Roll and credited to 1920 Roll.....			72 42	
McCormick Ward:				
Page 61, 1921 Income Tax Arrears, brought forward to 1922 Roll J. 150.....$1,428 15				
Correct Total..... 1,307 24				$120 91
Written off by Court of Revision, June 30th, 1922. Included in Journal entry.....	$47 97			
Error in addition, first column, page 61.....	72 94			
			$120 91	
Page 61, 1920 Income Tax Arrears, brought forward from 1921 Roll. Not entered in Journal. (See Schedule).....			132 29	
Page 61, 1920 Income Tax Arrears written off by Court of Revision, June 30th, 1922, paid later in 1922 and entered in 1922 Roll. No entry in Journal.....			34 25	
Items overpaid in 1921 Roll (No. 642, $12.76; No. 931, $1.85. Total, $14.61.) Entered in Journal as $14.58.....				$0 03
			$1,293 59	$128 08
			$128 08	
Amount charged to 1922 Tax Roll.....			**1,165 51**	

The Credits for this Journal Entry are summarized as follows:

1921 Tax Roll:		
Fournier Ward	$8 14	
" "		$414 83
Ryan Ward		119 59
" "		90 00
" "		03
" "		100 00
" "		174 45
" "	498 26	
" "	14 93	
" "		72 42
McCormick Ward		100 64
" "		10 00
" "	120 91	
" "	03	
" "		132 29
	$642 27	$1,214 25
		642 27
Total Credit to 1921 Tax Roll		$571 98
1920 Tax Roll:		
Fournier Ward		$12 67
" "		7 39
Ryan Ward		65 84
Total Credit to 1920 Tax Roll		$85 90
General Fund:		
Fournier Ward		$1 00
" "		1 26
" "		74
" "		17 89
Ryan Ward		16 93
" "		25
" "		3 66
" "	$1 00	
" "		6 58
" "	72 42	
McCormick Ward		01
" "	10 00	
" "		7 17
" "	10	
" "		5 15
" "		34 25
	$83 52	$92 89
		83 52
Total Credit to General Fund		$9 37

(102) Tax Sales, 1922, Dr. $1 22
To General Fund $1 22
Explanation: See explanation, J.E. 81. Explanation of this entry similar.

(103) General Fund, Dr. $6 81
To 1922 Tax Roll $6 81
Explanation: Errors in addition of Discount Column of Tax Collector's Cash Book

Short added, page	490		$21 62
" " "	496		1 00
" " "	512		18 00
" " "	517		22 00
			$62 62
Over " "	464	$0 10	
" " "	466	55 57	
" " "	526 to 530	14	55 81
			$6 81

(104) General Fund, Dr. $9 88
To Tax Roll, 1922 ..... $9 88

Explanation: Additional discount allowed in Tax Roll not included in Treasurer's entries.

Fournier Ward:		
No. 810	$ 55	
" 1070	90	
Ryan Ward:		
No. 372	01	
" 385	01	
" 393	50	
" 397	2 10	
" 446	2 00	
" 1252	97	
" 1267	12	
McCormick Ward:		
No. 482	2 05	
" 1583	01	
" 1708	1 10	
" 630	06	$10 38
Additional interest charged in Tax Roll not included in Treasurer's entries.		
Fournier Ward:		
No. 1248	02	
" 326½	02	
Ryan Ward:		
No. 514	15	
" 1005	15	
McCormick Ward:		
No. 1270	15	
" 1383	01	50
		$9 88

(105) General Fund, Dr. $19 37
To 1922 Tax Roll $19 37

Explanation: Cash paid to lawyers (or returned by lawyers) as fee on collection of Taxes. Treasurer gave Tax collector credit for net amount only and no record was made of the expense of collection.

Tax Collector's Cash Book:	
500	$7 62
510	6 25
521	1 50
522	2 00
Treasurer's Cash Book:	
115	2 00
	$19 37

(106) Tax Roll, 1921, Dr. $680 63
To General Fund $680 63
Explanation: Percentages added to 1921 roll at closing:

McCormick	$3,027 41
Fournier	1,628 64
Ryan	2,319 78
	$6,975 83
Journal 148 entry charges 1921 roll with	6,295 20
	$680 63

(107) General Fund, Dr. $244 13
To Tax Roll, 1921. $166 61
Tax Roll, 1920. 77 52
Explanation: Tax Roll, 1921, as charged to tax collector, J. 133 317,169 69
Additions to roll charged to tax collector, J. 131. 357 33
Additions to roll charged to tax collector, J. 134. 4 64
$317,531 66

Revised total of roll:

Fournier	$72,181 98	
McCormick	164,986 68	
Ryan	80,127 96	317,296 62
		$235 04

Summary of above $235.04 is as follows:

Addition to roll as per treasurer's Journal entry for which no explanation is available		$357 33	
Actual additions to roll:			
Fournier 849 (12.20 plus 13.58)	$25 78		
Ryan No. 853	30 82		
McCormick No. 99	7 11		
" 640	8 14		
" 1656	7 78		
" Page 53 short added	42 66	122 29	
			$235 04
1920 Income Tax arrears carried to 1921 roll, McCormick Ward, error in addition last page of 1921 roll		$2 74	
McCormick Ward, total of last column on last page not included in Treasurer's Journal entry		41 69	
Fournier Ward, total of last page, error in addition		24 00	68 43
See above credited to 1921 Tax Roll			$166 61

Summary of detail supporting journal entry top of page 202.

General Fund on J. 134 and 131, items $4.64 and $357.33 were credited to Revenue instead of 1920 taxes; therefore, General Fund is charged with the amount... $361 97

Less additions to current 1921 roll:		
Fournier No. 849	$13 58	
Ryan No. 853	30 82	
McCormick No. 99	7 11	
McCormick No. 640	8 14	
McCormick No. 1566	7 78	
See below penalty	7 75	$75 18
		$286 79
McCormick short added page 53		42 66
		$244 13

Tax Roll, 1920, arrears of 1920 taxes brought into 1921 roll and not entered in Treasurer's Journal.

Fournier No. 849		$12 20
McCormick No. 640		4 64
Last page		2 74
		41 69
Fournier last page		24 00
		$85 27
1920 arrears	$77 52	
10% penalty	7 75	
	$85 27	$85 27

(108) General Fund, Dr. $21 42
To 1921 Tax Roll $21 42

Explanation: Percentages added to taxes transferred to 1922 Tax Sales:

McCormick	$175 20
Fournier	202 49
Ryan	289 43
	$667 12
Journal entry 146 charges 1921 roll with	688 54
	$21 42

(109) Tax Roll, 1921, Dr. $48 24
To General Fund $48 24

Explanation: Amounts written off by Court of Revision, 1922:

	Correct Amt.	Journal
McCormick:		
June 8/22	$28 44	
June 30/22	1,299 07	$1,356 91
June 30/22	1,671 13	1,671 75
Ryan:		
June 30/22	227 49	228 82
June 30/22	807 34	807 33
Fournier:		
June 30/22	338 37	346 67
June 30/22	1,952 52	1,951 32
	$6,324 56	$6,372 80
Diff.	48 24	
	$6,372 80	$6,372 80

(110) General Fund, Dr. $4 48
Tax Roll, 1921 ..... $4 48

Explanation: Taxes No. 1374, 1921, Ryan reduced from $21.46 to $16.98 in Tax Roll assessed under both Public and Separate schools. No entry in journal.

(111) General Fund, Dr. $0 72
To Tax Roll 1921 ..... $0 27

Explanation: Amounts written off by Court of Revision and afterwards collected and credited to 1921 Tax Roll:

	Actual Arrears	Journal Amt.
McCormick:		
No. 610—1919 roll	$40 06	$48 46
No. 1336—1919 roll	4 81	5 29
No. 1437—1919 roll	7 00	13 22
Ryan:		
No. 1598—1919 roll	20 03	22 03
Fournier:		
No. 471—1919 roll	10 00	
No. 55—1918 roll	6 38	
	$88 28	$89 00
Diff.	72	

(112) Tax Roll, 1922 ..... $6 22
To General Fund $6 22

Explanation:

No. 1437 McCormick 1919 roll total	$12 02
Interest	1 20
	$13 22
Paid August 3, 1922 (as above)	7 00
	$6 22

Paid Sept. 20, 1922, and credited to 1922 Tax Roll.

(113) General Fund, Dr..... $25 53
To Tax Roll, 1921..... $25 53

Explanation: No. 648 McCormick Ward assessed $10,200.00; tax bill made out in error on assessment of $10,700.00 and $25.53 deducted from Tax Roll to rectify this error. No entry in journal.

(114) Tax Roll, 1921, Dr..... $172 82
To General Fund..... $172 82

Explanation: Percentages added to roll:

Jan. 1—July 6, 1922.....	$895 77
July 7—August 20.....	166 73
	$1,062 50
Journal page 146.....	889 68
Amount not previously journalized.....	$172 82

(115) General Fund, Dr..... $4 23
To Tax Roll, 1921..... $4 23

Explanation: Additional Discount allowed in Tax Rolls but not entered in General Journal:

Fournier Ward:

No.		No.		No.	
150..	$0 50	265..	$0 06	307..	$0 20
472..	50	498..	16	677..	25
1346..	04	1536..	02	1541..	26
377..	12	891..	01		

McCormick Ward:

No.		No.		No.	
356..	$0 04	399..	$2 87	498..	$5 34
572..	99	606..	31	675..	03
1619..	04	1668..	33	522..	30
1291..	06				

Ryan Ward:

No.		No.		No.	
49..	$0 20	762..	$0 06	1803..	$0 20
1920..	01				

Total..... $12 92

Additional Interest charged on Roll but not journalized.

Fournier Ward:

No.		No.		No.	
63..	$0 10	135..	$1 00	305..	$0 10
446..	10	625..	01	626..	13
1197..	10	404..	02	1159..	05

No.		No.		No.	
646..	$1 16	683..	$0 50	755..	$0 95
848..	2 76	938..	01	1119..	08
1470..	57	1638..	82	793..	02
1134..	20				

Ryan Ward:

2322..	$0 01

Total..... 8 89

$4 23

(116) General Fund, Dr. $54 48
To Tax Roll, 1921. ..... $54 48

Explanation: Discount allowed on Taxes paid in 1921 per Tax Collector's Cash Book

August 5 to December 15, 1921		$9,160 26
December 15 to December 31, 1921		23 11
January 3, 1922		2 47
		$9,185 84
Journal, No. 135, Aug. 5 to Dec. 15, 1921	$9,106 33	
Journal, No. 146, Dec. 15 to Dec. 30, 1921	25 03	9,131 36
Difference not journalized		$54 48

(117) Tax Roll 1921, Dr. $59 80
To General Fund. $59 80

Explanation: Two clerical errors in figuring taxes of 1921 Roll, McCormick Ward ($12.65 and $47.15), were discovered and deducted from the Roll before it was journalized. These items were again deducted from the 1921 Tax Roll Account by journal entry on page 142.

(118) Tax Roll, 1921, Dr. $98 06
To Tax Sales, 1921. ..... $98 06

Explanation: Property of Mrs. Savard No. 5 Leslie St., Fournier Ward, No. 754, on 1920 Tax Roll placed on Tax Sales 1921, but on payment of one year's taxes, property was not sold, balance remaining on 1921 tax sales of $98.06. This property was entered on 1921 tax roll, but no arrears were shown. This property was placed on Tax Sales 1922, including arrears of $98.06 and the total amount credited to 1921 Tax Roll. These arrears of $98.06 are now transferred from Tax Sales 1921 to Tax Roll 1921.

Note:—No percentage was added to this property when it was placed on 1922 tax sales.

Detail:

Taxes and arrears, 1920 Tax Roll	$109 81
10% added	10 98
Costs added	6 22
	$127 01
Cash paid	28 95
Balance	$98 06
Taxes from 1921 Tax Roll	52 69
Carried to 1922 Tax Sales	$150 65

(119) Tax Roll, 1921, Dr. $62 56
To Tax Roll, 1922. ..... $62 56

Explanation: No. 137 2 on 1921 Roll, McCormick Ward of $31.28 paid twice (June 3 and August 25, 1922) credited once to 1921 and once to 1922 Rolls. Double payment was discovered and allowed on 1922 taxes. Journal entry was made charging 1922, and crediting 1921, explaining that 1922 Tax Roll was credited with $31.28 of 1921 Taxes. This entry was then duplicated. See Journal 146 and 151. Neither entry being required, they are both here reversed.

(120) General Fund Debit. $38 01
To Tax Roll, 1921. ..... $38 01

Explanation: Allowance on transient trader's license paid, made on 1921 taxes. Entry was made on J-135 to charge Revenue. This was later reversed on J-142 and is here set up again (No. 199, McCormick Ward, 1921 Roll).

(121) Tax Roll, 1921, Dr. $14 13
To General Fund. $14 13

Explanation: Balance shown on 1921 Tax Roll, before adjustments, written off to Revenue. When all errors are located, this must be reversed.

(122) Tax Roll, 1920, Dr. $0 50
To General Fund. $0 50

Explanation: Court of Revision June 30, 1921, No. 13 on 1919 roll, Ryan Ward included in list (List 765.90) as $8.95 amount in roll only $8.45.

(123) General Fund, Dr. $41 40
To Tax Roll, 1920. ..... $41 40

Explanation: 1920 Income Tax arrears, including 10% penalty, carried forward to 1921 roll as follows:

Fournier Ward, J 134.	$2,330 53
McCormick Ward, J 134.	1,860 10
Ryan Ward, J 134.	1,048 44
Total debited to 1921 roll and credited to 1920 roll.	$5,239 07
1920 roll should then be debited with this 10% penalty or 1/11 of $5,239.07.	$482 50
This was journalized in error as 1/10 of 5,239.07 extended.	523 90
To Correct. Credit 1920 Tax Roll.	41 40

(124) Tax Roll, 1920, Dr. $5 34
To General Fund. $5 34

Explanation: Additions made to 1920 roll, Ryan Ward, after total of roll was journalized.

Sheet No. 32, 1919 arrears.	$14 04
" 36, " "	10 93
" 44, " "	14 01
" 51, " "	4 22
" 62, " "	2 02
" 51, " "	18 81
	$64 03
Less deducted sheet No. 91, 1919 arrears.	6 27
	$57 76
The above was journalized on No. 129 debit to 1920 roll and credit Revenue.	52 42
To be debited 1920 roll.	$5 34

Note—To Correct: $57.76 should be credited to Tax Roll, 1919, and $52.42 debited to Revenue, but as Tax Roll 1919 account has been closed out to Revenue the necessary entry is to credit General Fund (Revenue) with $5.34.

(125) General Fund, Dr. $3,747 72
To Roads, Streets and Bridges Maintenance. $3,747 72

Explanation: Inventory of supplies on hand December 31st, 1922, credited to

Revenue.	$6,429 53
Actual amount per stock book.	2,681 81
	$3,747 72

(126) Public Library Real Estate, Dr. $4,000 00
To General Fund. $4,000 00

Explanation: Purchase of Real Estate for Library Board financed from moneys raised to tax levies.

(127) General Fund, Dr..... $21 37
To Tax Sales, 1918..... $17 20
Tax Sales, 1919..... 4 17

Explanation: Lot No. 70 Coniston Road on 1918 Tax Sales for $17.20 also carried to 1918 roll as arrears and later placed on 1919 tax sales. The 1918 Tax Sales amount $16.92 (including interest) paid and credited to 1919 tax sales, leaving balance of $4.17 on 1919 tax sales. Note:—1918 current taxes not paid as at December 31st, 1922.

(128) General Fund, Dr..... $7 59
To Tax Roll, 1921..... $7 59

Explanation: After locating and correcting errors recited In the last twenty or thirty pages of this report the difference between the 1921 roll and the control was found to be $7.59. Every effort has been made to locate this difference but it is thought unwise to spend further time and it is here written off. See report re tax roll 1921.

(129) Royal Bank of Canada, Dr..... $36 74
To General Fund..... $36 74

Explanation: Cheque No. 756—$36.74 entered twice, on Roads, Streets, Bridges Pay Roll Sheet, May 1-15, 1922, and on Cash Book folio 108. This amount has thus been charged twice to Revenue and is here reversed.

(130) Royal Bank of Canada, Dr..... $154 05
To General Fund..... $154 05

Explanation: Two cheques, Nos. 996 and 1614 issued for $3.15 covering same invoice and charged to Board of Health. Two cheques, Nos. 277 and 422 issued for $150.00 covering same invoice and charged to Charity. The above cheques Nos. 996 and 422 have not been presented nor paid and we are informed have been "stopped" at the bank and are herewith cancelled.

Note—As "Board of Health" and "Charity" have been carried to Revenue later transferred to General Fund this amount is now credited to General Fund.

(131) Tax Roll, 1920, Dr..... $110 93
To General Fund..... $110 93

Explanation: After correcting and locating errors previously recited in this report, it was found that the balance of the 1920 roll as transferred to 1921 and then to 1922 roll exceeded the ledger account by $110.93 which is here transferred to General Fund.

(132) Tax Roll, 1921, Dr..... $4 46
To Tax Roll, 1922..... $1 71
General Fund..... 2 75

Explanation: Tax Collector apparently overpaid Treasurer re Tax Roll, 1921, by $4.46. See Journal entry, No. 134. Tax Collector apparently underpaid Treasurer re 1922 Tax Roll, $1.71. See page 567, collector's cash receipt book for 1922.

(133) Library Board Cash, Dr..... $450 36
To Library Board..... $450 36

Explanation—This entry is made to record on the books at December 31st, 1922, the cash on hand, Library Board, $33.12, and cash on deposit to credit of Library Board. This entry is to be reversed at January 1st, 1923.

(134) Cash Difference Account, Dr..... $95 42
To Tax Roll, 1921..... $95 42

Explanation—Cash received by collector, September 6th, 1921:

Total per page 415, collector's cash book.....	$83,610 58	
Less errors listed on page 377, collector's cash book.....	481 07	
	$83,129 51	
Plus No. 498, McCormick Ward, not entered in collector's cash book.....	94 20	
Total receipts on account, 1921 Tax Roll.....	$83,223 71	
Received from L. O'Connor *re* 1921 Tax Sales..	110 01	
	$83,333 72	

Cash paid to Treasurer by collector per collector's cash book:

Page 415, Treasurer initialed for	$83,080 18	
" 415, " " "	$530 50	
Collector states amount given to Treasurer was only	$258 00	$83,338 18
Collector apparently overpaid Treasurer		$4 46

Treasurer's Cash Book shows as follows, with respect to September 6, 1921, receipts

September 10, 1921, page 268	$83,080 18
" 12, 1921, " 269	530 50
" 12, 1921, " 269	363 07
" 30, 1921, " 270, error deducted; no further explanation given	734 75
	$83,239 50
November 26, 1921, page 276, adjustment added; no explanation	3 26
	$83,242 76
Total receipts from collector (See above)	83,338 18
Difference	$95 42

Note—All cash credited to 1921 taxes was checked to collector's cash book and agreed with the exception of the above. No explanation was given re the deduction of $734.75 and the addition $3.26, and it is presumed that these apply to receipts of September 6, 1921, the only date upon which the cash receipts reported by the Treasurer did not agree with the collector's cash book.

(135) Cash Difference Account, Dr. $28 60
To Tax Sales, 1922 $28 60

Explanation—Arrears of taxes and costs charged on 1922 Tax Sales as follows:

Fournier Ward 1222, on 1921 roll	$36 92
" " 1251, " 1921 "	34 06
" " 1253, " 1921 "	36 92
" " 1284, " 1921 "	36 92
" " 1336, " 1921 "	25 16
	$169 98

Following cheques were received from L. O'Connor on September 5, 1922 (As shown by deposit slip of September 6)..

	$124 74
	36 92
	8 32
	$169 98
Treasurer's cash book, September 6, 1922, credits L. O'Connor on account of 1922 Tax Sales..	141 38
Difference	$28 60

(136) Tax Roll, 1922, Dr. $28 48
To General Fund $28 48
Explanation—Excess of list over control after locating and correcting all foregoing errors.

(137) Cash Difference, Dr. $21 30
To General Fund $21 30

Explanation—Excess of receipts as shown by Market records over corresponding records in Treasurer's cash receipt book.

September 6, 1921	$3 80
November 8, 1921	5 70
July 31, 1922	3 60
October 2, 1922	2 40
November 7, 1922	3 60
December 4, 1922	2 20
	$21 30

(138) Unpaid Accounts, Dr. $840 38
To General Fund $840 38

Explanation—An entry was made to set up unpaid accounts as at December 31, 1922, re Water Works Department and Electric Light Department as $3,040 21
List amounts to 3,880 59

Difference $840 38

(139) New High School, Dr. $866 48
To General Fund $866 48

Explanation—A liability was shown on the books to High School Board of $866.48 said to be the balance of funds raised by the town by the sale of debentures re new school, as yet unpaid to the High School Board. From the records it would appear that the High School Board had been paid in full as follows:—

Paid to High School Board, 1920		$48,000 00
" " " 1921	$33,000 00	
Less repaid	20,000 00	
		13,000 00
Paid to High School Board, 1922 ...		30,000 00
Total		$91,000 00
The town charged against advances for new school the following interest, etc.:		
Year 1920	$1,327 74	
" 1921	1,146 13	
" 1922	198 97	
		2,672 84
		$93,672 84
Less amount charged against levy		1,366 68
Total cost to town		$92,306 16
Town raised on Debentures:		
By-law No. 674	$57,602 57	
" " 745	28,832 29	
" " 669	5,655 65	
		92,090 51
Apparently overpaid		$215 65

Note—This is not charged back against the High School Board, as apparently the charge shown above ($198.97) should have been made against Public School Board.

(140) General Fund, Dr. $816 57
To Park Levy $816 57

Explanation—This represents the cash in hands of Park Board which at various times was brought into the General Ledger as a credit to General Fund. This is now reversed and shown (1) the cash is shown as a Town Asset; (2) this Asset is specifically allocated to a definite purpose, i.e. Park Board. On January 1, 1923, entry will have to be made charging Park Levy and crediting Park Fund cash.

(141) Tools, Dr. $1,007 24
To General Fund $1,007 24

Explanation—The tools account in General Ledger, shows a debit balance of		$10,454 91
Physical inventory of tools is as follows:		
Electric Light	$2,990 80	
Sewer	1,903 50	
Water Works	6,102 45	
Roads, Streets and Bridges	465 40	
		11,462 15
Difference		$1,007 24

As tools have been charged to Maintenance Account, increase in value of total tools should be credited to these accounts. All revenue and expense accounts being closed, difference is carried direct by this entry to General Fund.

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